

Exhibit D
Delphi Corporation
Summary of 2007 Fees by Professional
For the Period April 28, 2007 through June 1, 2007

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2007 Consolidated Audit - A1									
Henning	Jeffrey M.	JMH	Partner	4/29/2007	Review of Packard quarterly review materials	1.6			A1
Miller	Nicholas S.	NSM	Manager	4/29/2007	Packard - Travel time incurred for travel to Warren, OH from Troy, MI to work on the Packard engagement.	2.5			A1
Pacella	Shannon M.	SMP	Manager	4/29/2007	Review/update 2007 audit budget.	2.6			A1
Pikos	Matthew C.	MCP	Senior	4/29/2007	Travel time incurred from Troy, MI to Warren, OH to perform quarterly review procedures on the Packard Division of Delphi	3.0			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with J. Simpson regarding Delphi - GFIS code on account summary report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with Argentina regarding IT Scope for the Delphi Statutory Legal Entities.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Follow-up regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Coordination of arrangements for Asia meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Obtain and provide directions to Packard facility for J. Henning and M. Hatzfeld per N. Miller.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Reconciliation of J. Henning's calendar for qtrly dates.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Work on account summary report for pre-approvals to comply with qtrly independence procedures.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with N. Miller regarding Catalyst financials.	0.1			A1
Boehm	Michael J.	MJB	Client Serving Associate Manager	4/30/2007	Consolidated Quarterly Review - Status update call with A. Ranney and A. Krabill.	0.8			A1
Chamorro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed DGL to Hyperion Reconciliation (in excess of division procedures for Corporate related purposes).	0.8			A1
Clingu	Roxana M.	RMC	Staff	4/30/2007	Performed procedures related to Q1 NSJE for SAP	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/30/2007	AHG - Quarterly inquiry session with K. Stipp.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/30/2007	Attendance at Q1 Packard Quarterly Closing presentation. Attendees included T. Tunko, J. Williams, C. Zenil, and J. Riedy.	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Update C. Tosio regarding support and calculation for large discrete item	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - review FIN 48 documentation to tie out footnote amounts	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Correspondence with J. Erickson's regarding workpapers	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Review e-mails and attachments sent from J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	4/30/2007	Q1 - Discuss Q1 questions with J. Erickson.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Packard - Review of accounting memo's re: French R&D matter	1.0			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Follow-up inquiries with K. Stipp and A. Renaud re: AHG qtr review	1.2			A1
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Packard division quarterly review with Management	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review the Q1 independence checklist	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review of Austria additional fee request.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Correspondence with the Company on Austria additional fee request.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	4/30/2007	Review of the Q1 summary review memo.	1.7			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Meeting with C. Zenill and T. Cooney to discuss the slide deck for the Q1 presentation.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Review of the Q1 slide deck.	1.1			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Review of audit memos for Sochaux restructuring charge, U.S. Salaried restructuring charge and Reimbursement of Ford Engineering Costs.	2.7			A1
Miller	Nicholas S.	NSM	Manager	4/30/2007	Packard - Participation in the Q1 results presentation.	3.1			A1
Pacella	Shannon M.	SMP	Manager	4/30/2007	Provide feedback to B. Garvey in regards to his questions on performing walkthroughs.	0.9			A1
Pacella	Shannon M.	SMP	Manager	4/30/2007	Reviewing planning documentation prepared by team.	3.8			A1
Pikos	Matthew C.	MCP	Senior	4/30/2007	Performing quarterly review procedures at the Packard Division of Delphi.	4.9			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Reviewing the committee meeting minutes as part of our Q1 review procedures.	2.4			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Corporate Quarterly-Preparing the quarterly review memorandum.	2.9			A1
Ranney	Amber C.	ACR	Senior	4/30/2007	Detail review and making revisions to the Overall Analytical Review for the consolidated financial statements.	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of income statement & balance sheet.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of legal reserve.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of accounting memos.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	4/30/2007	AHG quarterly review - review of 15 key controls.	2.2			A1
Saimona	Omair Issam	OIS	Staff	4/30/2007	Powertain - Performed the FA & Tooling rolforward review	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	4/30/2007	Powertrain - Traced and agreed the rolforwards to SAP reports	4.1			A1
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Consolidated Quarterly Review-Updated the consolidated spreadsheets in Hyperion for the quarterly figures to distribute to the teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	4/30/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	5.8			A1
Sheckell	Steven F.	SFS	Partner	4/30/2007	Quarterly review procedures	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Documented cash flow workpapers	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Worked on M00141 Analytic	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	4/30/2007	Worked on the consolidation for the Q.	3.1			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Prepared copies of PBC Tax Provision binder	1.1			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Met w/ C. Tosto regarding projected ETR fluctuations.	1.2			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Reviewed PBC discrete items support.	1.2			A1
Smith	Carolyn E.	CES	Staff	4/30/2007	Q1 Review: Tied workpapers to U.S. rate reconciliation	1.6			A1
Stille	Mark Jacob	MIS	Senior	4/30/2007	Discussion with S. Pacella regarding walkthrough templates and prior year walkthroughs.	1.3			A1
Stille	Mark Jacob	MIS	Senior	4/30/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Cingun related to walkthrough procedures.	2.1			A1
Stille	Mark Jacob	MIS	Senior	4/30/2007	Updating of walkthrough templates for prior year walkthroughs to provide to Internal Audit as example.	2.3			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	Review email attachments from client.	0.4			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review and discuss apb 23 memo with D. Kelley and J. Hegelmann	0.6			A1
Tosto	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review apb 23 withholding tax computation for minority joint ventures	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Toso	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review and discuss with C. Smith select country projected ETR computations and identify follow-up questions	1.3			A1
Toso	Cathy I.	CIT	Partner	4/30/2007	1st qtr - review client rate rec and supporting schedules	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of new Badge Requests.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Revisions to Asia Controller's Roundtable - E&Y Slides per T. Timko.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of follow-up concerning sign-offs of Internal Audit Reports per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Follow-up regarding Delphi Board Minutes and Corporate Governance Meeting Minutes and AC minutes per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of schedule showing Delphi Projected 2008 Fees per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Work on updates to Delphi Team Phone List and Other.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Coordination of Compensation Committee minutes with D. Alexander.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of 2007 TER May-June 2007 per S. Sheckell.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Preparation of 2007 FYE Cash Forecast per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Correspondence with B. Hamblin, K. Asher and S. Sheckell regarding 2007 FYE Cash Forecast and FY 08 projected.	1.3			A1
Asher	Kevin F.	KFA	Partner	5/1/2007	Quarterly review meeting with B. Dellinger	1.2			A1
Asher	Kevin F.	KFA	Partner	5/1/2007	Review of workpapers related to the 1st quarter	4.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/1/2007	DPSS Quarterly - Quarterly inquiry call with C. Anderson.	0.9			A1
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Reviewed testing templates for 2007 to follow the firm issued templates	2.3			A1
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Performed procedures related to Q1 NSJE for SAP	2.7			A1
Fitzpatrick	Michael J.	MJF	Partner	5/1/2007	Meeting with S. Sheckell and A. Krabill to discuss comments on the current version of the 10-Q.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Meeting with J. Riedy to discuss 2007 audit results and 2007 focus items in preparation for J. Spencer meeting.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Meeting with J. Riedy and J. Spencer to discuss 2007 audit results and 2007 focus items.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Packard - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Travel time from Troy, MI to Packard (Warren, OH) for Q1 review procedures.	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review J. Erickson's response to Singapore question on rate difference	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Discuss Singapore rate fluctuation with C. Tosio.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Discussion with C. Plummer re: Delphi Mexico team assisting us in understanding why rate is lower than expected	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Prepare e-mail to J. Erickson requesting information on Luxembourg valuation allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Discussion with C. Tosio regarding Lux Valuation Allowance	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review non-U.S. valuation allowances of certain countries with C. Tosio to understand changes for quarter	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Tie out and re-calculated China discrete item on rate rec	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Meet with B. Sparks and C. Smith to discuss Mexico and Singapore rate questions	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Tie contingency reserve workpapers out to FIN 48 workpapers (review for consistency and reasonableness).	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Q1 - Review contingency reserves and tie out workpapers accordingly.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Prepare e-mail to B. Sparks re: items to discuss at meeting on 5/2	0.2			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Packard - Correspondence and review of accounting memos re: French R&D matter	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Thermal - Review of warranty and tooling qtrly review work.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Packard - Meeting with J. Riedy and J. Spencer re: 2006 debrief and 2007 preliminary planning.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Correspondence with B. Murray regarding upcoming European Planning meeting.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the SOPA listing for Q1 and our SAD for attachment to the letter of representation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the latest version of the 10-Q and disclosure checklist.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Meeting with S. Shekell and M. Fitzpatrick to discuss comments on the current version of the 10-Q.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of the consolidated Q1 analytical reviews	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Preparation for meeting with M. Messina on European Statutory matters.	1.4			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the FAS 5 Summary for Q1.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the key metrics for Q1.	1.8			A1
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of the income statement and balance sheet analytics for Q1.	3.1			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Provide feedback to B. Garvey in regards to his questions on performing walkthroughs.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Document performance expectations for M. Stille for 2007 audit engagement.	1.9			A1
Pacella	Shannon M.	SMP	Manager	5/1/2007	Time spent on planning or reviewing planning documentation prepared by team.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	5/1/2007	Performing quarterly review procedures on the trade accounts payable reconciliation at the Packard Division (due to the risk at this division).	1.1			A1
Pikos	Matthew C.	MCP	Senior	5/1/2007	Performing quarterly review procedures at the Packard Division of Delphi.	6.9			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Creating the Q1 Summary of Audit Differences.	0.8			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Completing required checklists for the Q1 Review.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Reviewing the committee meeting minutes as part of our Q1 review procedures.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Reviewing the Company's 10-Q draft financial statements.	2.6			A1
Ranney	Amber C.	ACR	Senior	5/1/2007	Consolidated Quarterly Review-Making revisions to the Quarterly Review Memorandum for Q1.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	Meeting with A. Renaud and L. Maynarch to review remaining open items and to discuss the inventory API planning activity of the AHG plant.	1.1			A1
Sainoua	Omar Issam	OIS	Staff	5/1/2007	Powetrain - Organized the quarterly workpapers and created the appropriate files	3.6			A1
Sainoua	Omar Issam	OIS	Staff	5/1/2007	Powetrain - Performed the Income statement review of the analytics	4.4			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Updated the 8k binder for 8k's filed during the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Updated the committee minutes binders for new minutes received from the client.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/1/2007	Corporate Quarterly-Performed tie out procedures on Management's discussion and analysis of the 10Q.	3.8			A1

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Sheckell	Steven F.	SFS	Partner	5/1/2007	Review updated staffing	1.2			A1
Sheckell	Steven F.	SFS	Partner	5/1/2007	Quarterly review procedures	5.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Worked on M001 41 Analytic	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Discussed analytic support with J. Lamb	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Discussed analytic explanation with A. Ranney	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Met with and discussed cash flow support with B. Smith.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Met with A. Krabill and E. Marold to discuss debtor capex cash flow disclosure	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/1/2007	Documented new draft on cash flow including new items and transferring tickmarks	3.3			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Removed duplicate PBC workpapers.	0.7			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Met w/R. Sparks regarding rate fluctuation issues (Mexico & Singapore).	0.8			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Purged workpaper files of duplicate PBC papers	0.9			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Reviewed PBC documentation supporting rate reconciliation.	1.2			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Review calculation of world wide ETR.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Tied workpapers for rate reconciliation.	2.1			A1
Smith	Carolyn E.	CES	Staff	5/1/2007	Q1 Review: Worked on Draft of SRM based on Q1 2006 memo.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of Internal Audit test scripts for Unix & Windows.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/1/2007	Review of prior year SAS70 for EDS Plano work done on O/S privileged access.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review China analysis of rate change to deferreds	0.3			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review email from J. Erickson regarding Singapore.	0.1			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discussion with J. Hegelmann regarding email from J. Erickson related to Singapore.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review impact of Mexico to total quarter tax expense	0.4			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discuss status of Q1 information with J. Hegelmann	0.6			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review 2006 and 2007 data related to Luxembourg related to valuation allowance	0.7			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Discuss valuation allowances and 3 year cumulative loss position with J. Hegelmann and A. Krabill	1.2			A1
Tosto	Cathy I.	CIT	Partner	5/1/2007	Review net operating loss schedule and compare to valuation allowance memo and listing from prior year	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with G. Curry regarding Loaner Laptop for AC.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with M. Saiz and A. Krabill regarding AC conf call.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with B. Hamblin regarding Delphi Account Summary report for qtrly independence procedures.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with Turkey regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with L. Schwandt and T. Bishop regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with C. Tosto and A. Krabill regarding Delphi International Engagement Codes - Qtrly Independence Procedures.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with A. Ranney regarding status of qtrly independence procedures.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Correspondence with S. Sheckell, J. Hasse, India and China regarding Delphi Asia Meeting arrangements.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Updates to family tree based on changes to Delphi hierarchy chart.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Compare Delphi 1st quarter hierarchy chart with year-end chart to document changes.	1.4			A1
Asher	Kevin F.	KEA	Partner	5/2/2007	Quarterly review meeting with R. O'Neal	1.8			A1
Asher	Kevin F.	KEA	Partner	5/2/2007	Review of workpapers related to the 1st quarter	3.2			A1
Boehm	Michael J.	MBB	Manager	5/2/2007	Updated staffing template and provided staffing requests to A. Ventimiglia and C. Failer.	1.3			A1
Cash	Kevin L.	KLC	Partner	5/2/2007	Controls optimization discussion with the Delphi audit team	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Prepare status email to M. Stille with the outstanding items for GM	0.7			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Performed procedures related to Q1 NSJE for SAP	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.9			A1
Ciungu	Roxana M.	RMC	Staff	5/2/2007	Tested program change for Dacor application	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Packard - SAS 100 inquiries with C. Zentil - discussion of forecasted restructuring activities and provision of summary of 2006 audit observations.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Travel time to Troy, MI from Packard (Warren, OH) for Q1 review procedures.	3.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Discuss tax expense variance explanation with A Ramney.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review response from client on Luxembourg valuation allowance	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Prepare open items and follow-up list that need completion on quarterly review	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review documents received from C. Plummer supporting Mexico rate inquiries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Review and discuss response and workpaper support received from client to Mexico rate inquiries with C. Tosto.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	1st Q status discussion with C. Tosto.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Document conclusions from meeting with D. Kelley and B. Sparks.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review rate recs for Q4 2006 and Q1 2007 to prepare variance analysis for change in tax expense	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Review contingency reserve workpapers for FAS 5 items to finish tie-out, workpaper reference and sign-offs	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Work on calculating and drafting effective rate rec table in tax summary memo	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Q1 - Draft paragraphs and table in tax summary memorandum for contingency reserve activity	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Call with D. Gaveau (E&Y France) to compare items in France FIN 48 report to items recorded by Delphi U.S.	1.6			A1
Henning Krabill	Jeffrey M. Aaron J.	JMH AJK	Partner Senior	5/2/2007	Packard quarterly review	2.0			A1
Krabill	Aaron J.	AJK	Manager	5/2/2007	Conference Call with L. Haydes to discuss Poland statutory issues	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Review of the 10-Q.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Gathering of information from international locations on the status of the statutory work for the upcoming meeting with M. Messina.	1.6			A1
Krabill	Aaron J.	AJK	Senior	5/2/2007	Review of Q1 review workpapers.	0.6			A1
Marold	Erick W.	EWM	Manager Senior	5/2/2007	Corporate Quarterly - Performed quarterly review procedures related to the payroll accruals.	1.7			A1
Marold	Erick W.	EWM	Senior	5/2/2007	E & S Quarterly - Documented quarterly review inquiries.	2.1			A1
Marold	Erick W.	EWM	Senior	5/2/2007	E & S Quarterly - Finalized documentation of income statement analytics.	2.1			A1
Marold Miller	Erick W. Nicholas S.	EWM NSM	Senior Manager	5/2/2007	E & S Quarterly - Documented FAS 5 review.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of audit memos for Sochaux restructuring charge, U.S. Salaried restructuring charge and Reimbursement of Ford Engineering Costs.	0.5			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the key reserves for Q1.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the income statement and balance sheet analytics for Q1.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Review of the Q1 tooling and inventory rolforwards.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Travel time incurred roundtrip for travel from Warren, OH to Troy, MI to work on the Packard engagement	2.5			A1
Pikos	Matthew C.	MCP	Senior	5/2/2007	Performing quarterly review procedures on the trade accounts payable reconciliation at the Packard Division (due to the risk at this division).	1.2			A1
Pikos	Matthew C.	MCP	Senior	5/2/2007	Travel time from Warren, OH to Troy, MI after performing quarterly review procedures on the Packard Division of Delphi	3.0			A1
Pikos	Matthew C.	MCP	Senior	5/2/2007	Performing quarterly review procedures at the Packard Division of Delphi.	6.6			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Consolidated Quarterly Review-Completing the Independence Checklist for the Q1 Review.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Review-Detail reviewing and making revisions to the Overall Analytical Review for the consolidated financial statements.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/2/2007	Performing required procedures to complete the 1st quarter review.	6.2			A1
Rothmund	Mario Valentin	MVR	Senior	5/2/2007	Updated reports in the workpapers with the latest update.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	5/2/2007	Powertrain - Met with M. Kloss to discuss the 2007 AP's	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Updated the committee minutes binders for new minutes received from the client.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Performed the out procedures on DGL vs. Hyperion reports.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	5/2/2007	Corporate Quarterly-Performed the out procedures on the quarterly footnote binder.	4.9			A1
Sheckell	Steven F.	SFS	Partner	5/2/2007	Review updated staffing	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/2/2007	Coordination of international meetings in Asia	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/2/2007	Quarterly review procedures	5.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Met with and discussed cash flow support with B. Smith.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Answered questions regarding consolidation and financial statement tie out	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Documented cash flow workpapers	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Worked on the consolidation for the Q.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Accumulated and documented confirmation info from divisions and documented consolidation procedures.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/2/2007	Worked on M00141 Analytic	2.9			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Met w/ C. Tosto regarding Projected ETR calculation.	0.3			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Added notes to Schedule ETRs for foreign entities to explain rate fluctuations.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Made SRM revisions based on C. Tosto's review.	0.9			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Created files for Q1 workpapers.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Worked on draft of SRM based on year-end memo in file.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Updated workpaper index and verified sign-offs.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Worked on roadmap for SRM table.	1.4			A1
Smith	Carolyn E.	CES	Staff	5/2/2007	Q1 Review: Rate Reconciliation - pulled out FIN 18 countries to test accuracy of rate calculation.	1.6			A1
Stille	Mark Jacob	MIS	Senior	5/2/2007	Review of performance expectations for Delphi.	0.8			A1
Stille	Mark Jacob	MIS	Senior	5/2/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Clungu related to walkthrough procedures.	0.9			A1
Tosto	Cathy L.	CIT	Partner	5/2/2007	Pre-approvals - review list from H. Aquino and cross reference to requests from foreign teams	0.3			A1
Tosto	Cathy L.	CIT	Partner	5/2/2007	Review and discuss Lux valuation allowance explanation with J. Hegelelmann.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CTT	Partner	5/2/2007	Review and sign off on rate reconciliation and misc other Q1 workpapers	0.6			A1
Tosto	Cathy I.	CTT	Partner	5/2/2007	Review and revise tax summary review memorandum	0.9			A1
Tosto	Cathy I.	CTT	Partner	5/2/2007	Review non income tax contingency memos and support	1.1			A1
Tosto	Cathy I.	CTT	Partner	5/2/2007	Review and discuss FIN 18 calculation	1.4			A1
Tosto	Cathy I.	CTT	Partner	5/2/2007	Review rate reconciliation and supporting schedules	1.9			A1
Aquino	Heather	HRA	Client	5/3/2007	Correspondence with P. Kelly and A. Krabill regarding Shared Service Fee Question.	0.2			A1
Aquino	Heather	HRA	Client	5/3/2007	Correspondence with S. Sheckell regarding 2007 Annual Audit Engagement Fee Discussion.	0.2			A1
Aquino	Heather	HRA	Client	5/3/2007	Correspondence with E. Marold and M. Altberg regarding Certificate of Insurance - Delphi Corporation.	0.2			A1
Aquino	Heather	HRA	Client	5/3/2007	Correspondence with N. Miller regarding status of qtrly independence procedures.	0.2			A1
Aquino	Heather	HRA	Client	5/3/2007	Correspondence with A. Luzziaga, Adrian regarding Asia slides.	0.2			A1
Aquino	Heather	HRA	Client	5/3/2007	Preparation of emails regarding Delphi Charge Code Description & Pre-Approval Information Request.	0.4			A1
Aquino	Heather	HRA	Client	5/3/2007	Preparation of 2007 Advisory Code Hours by Activity Code per N. Miller.	0.6			A1
Aquino	Heather	HRA	Client	5/3/2007	Work on Asia-Pacific Mfg Slide Deck per S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client	5/3/2007	Preparation of 2006 IT Remediation Fees/Hours per S. Pacella.	0.7			A1
Aquino	Heather	HRA	Client	5/3/2007	Preparation of Total Audit Hours by Division through April 27th per N. Miller.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aguino	Heather	HRA	Client Serving Associate	5/3/2007	Miscellaneous activities such as providing assistance to engagement team.	1.2			A1
Cash	Kevin L.	KLC	Partner	5/3/2007	Meeting with J. Piazza, M. Harris, B. Garvey, Manish, and S. Pacella re budget estimates for 2007 and planning update-scoping for 404 and coordination of efforts.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Walkthrough meeting with IT and Delphi internal audit department (Hyperion, DGL, eTBR)	1.5			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Meeting with S. Pacella and E. Marold to go over NSJE for code 1810 and 2810	1.6			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/3/2007	Performed procedures related to Q1 NSJE for SAP	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	AHG - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	Saginaw - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2007	Powerttrain - Review of Q1 SAS 100 review workpapers (analytics, significant reserves).	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Discuss with C. Smith items that need to be completed	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Prepare e-mail to C. Tosto, D. Kelley, A. Krabill and C. Smith re: status of Q1 and items needed to complete quarterly review	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Draft "watch list", items to investigate further in Q2	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Edit tax summary memo for adjustment to FIN 48/FAS 5 table	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/3/2007	Powerttrain - Review accounting memo re: PGM pricing.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/3/2007	Powerttrain - Conf. call with EY Paris re: French R&D credit	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Review of the 10-Q.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Gathering of information from international locations on the status of the statutory work for the upcoming meeting with M. Messina	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Preparation of slides for meeting with M. Messina to discuss the status European statutory work.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Meeting with A. Brazier to discuss Q1 accounting memo status.	1.4			A1
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Reviewed the Q1 consolidating journal entries.	2.7			A1
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Detail reviewed the Q1 consolidated cash flow statement.	3.1			A1
Marold	Erick W.	EWM	Senior	5/3/2007	Consolidated Quarterly Review - Obtained cash flow information related to the repayments and borrowings on Delphi's debt instruments.	3.2			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Preparation for meeting with K. Cash to discuss the current year controls optimization related to the 2007 controls testing.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Review of March and April actual hours to budgeted hours.	1.3			A1
Miller	Nicholas S.	NSM	Manager	5/3/2007	Review of 2007 entity level control documentation obtained from M. Fawcett.	1.7			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Meeting with R. Ciungu and E. Marold to discuss NSIE procedures.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Preparing meeting materials for SOX IT update meeting with J. Piazza.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Meeting with J. Piazza, M. Harris and B. Garvey to discuss SOX IT scope and planning.	1.1			A1
Pacella	Shannon M.	SMP	Manager	5/3/2007	Reviewing planning documentation prepared by team.	2.0			A1
Ramney	Amber C.	ACR	Senior	5/3/2007	Performing required procedures to complete the 1st quarter review.	8.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/3/2007	AHG - Walked M. Hatzfeld through workpapers and cleared review notes accordingly.	2.9			A1
Saimoua	Omar Issam	OIS	Staff	5/3/2007	Powertrain - Cleared review points relating to the quarterly procedures	5.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Performed tie out procedures on DGL vs. Hyperion reports.	3.4			A1
Schwandt	Lisa N.	LNS	Staff	5/3/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	4.2			A1
Sheckell Simpson	Steven F. Emma-Rose S.	SFS ESS	Partner Staff	5/3/2007	Quarterly review procedures	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Answered questions regarding consolidation and f.s. tie out	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Met with A. Krabill and E. Marold to discuss debtor capex cash flow disclosure	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Cleared cash flow review notes.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Prepared consolidation memo.	1.5			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Documented cash flow workpapers	2.3			A1
Simpson	Emma-Rose S.	ESS	Staff	5/3/2007	Documented SAP to Hyperion Recon for consolidation	2.3			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Made SRM revisions based on C. Tostot's review.	0.4			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Removed duplicate PBC workpapers.	0.6			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Added Lux V.A. memo section to SRM using PBC V.A. memo.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Met w/ J. Erickson and J. Hegelmann regarding Lux V.A.	0.8			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Organized file for Q1 and files pulled for year-end and Q3.	1.1			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Continued workpaper index and reviewed workpapers for approval.	1.3			A1
Smith	Carolyn E.	CES	Staff	5/3/2007	Q1 Review: Populated review program checklist workpaper.	1.9			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Documentation requests from M. Whiteman related to Hyperion and DGL walkthroughs.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of prior year walkthroughs for Hyperion & DGL.	0.9			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Kick-off meeting with M. Whiteman and members of Delphi Internal audit for Hyperion/DGL/eTBR applications.	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of 2006 GM workpapers from Internal Audit (performed by HMC).	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/3/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciungu related to walkthrough procedures.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Coordination of copies of pre-bankruptcy invoice per the Company's request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with M. Sakowski regarding Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with team regarding Updated: Qtrly. Div. Migs.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with N. Miller regarding status of qtrly independence procedures.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Preparation of 2006 vs. 2007 audit hours comparison as of April month end per K. Asher.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Work on European Status Update presentation per A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Work on itinerary package for Asia trip for S. Sheckell and K. Asher.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	5/4/2007	Review of 1st quarter workpapers	3.1			A1
Cash	Kevin L.	KLC	Partner	5/4/2007	Controls optimization discussion with the Delphi audit team	1.3			A1
Ciungu	Roxana M.	RMC	Staff	5/4/2007	Updated the process narrative for GM application according to the policies and procedures and perform the walkthrough for program change	1.8			A1
Ciungu	Roxana M.	RMC	Staff	5/4/2007	Performed procedures related to Q1 NSJE for SAP	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Packard - Review of final analyticals, key accounting memos and U251 inquiries checklist.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Powerttrain - Discussions with J. Brooks related to 2006 audit observations, and sharing of divisional best-practices.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Call with J. Erickson re: final workpapers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Review e-mail response from J. Erickson re: Luxembourg valuation allowance	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Send draft of tax summary memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Assist E&Y audit staff in review of FIN 48 footnote re: confirm interest and penalties among and explain the difference between FIN 48 and FAS 5	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Work with E. Marold to tie out journal entry recording tax reserves	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Edit effective rate table on tax summary memo	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Q1 - Meet with J. Erickson to finalize workpapers	1.2			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Powerttrain - Final Review of 1st quarter workpapers	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Saginaw - Final review of quarterly review workpapers	0.4			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Packard quarterly review	0.5			A1
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Final review of AHG quarterly review workpapers	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with M. Messina to discuss the status of the European statutory audit work.	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with A. Brazier to discuss Q1 accounting memo status	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Review of Q1 review workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Meeting with J. Williams, J. Montgomery, M. Loeb, and J. Papellian to discuss updates to the Q1 legal update.	0.4			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated KECF workpapers based on review notes.	0.3			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated consolidated analytics related to debt refinancing.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Updated GAMx worksheets to reflect Q1 review progress to date.	0.7			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Consolidated Quarterly Review - Detail reviewed the debtors cash flow statement.	0.8			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Met with K. Cash to discuss control optimization.	0.9			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Discussion with K. Asher and A. Krabill regarding the Q1 debtors cash flow statement presentation related to PP&E investment activity.	1.1			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Obtained support for the Form 10-Q footnotes related to supplemental compensation and debt.	1.7			A1
Marold	Erick W.	EWM	Senior	5/4/2007	Verified that the DASE allied notes payables and common stock match the offsetting entities balances.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/4/2007	Planning for the 2007 audit engagement.	3.9			A1
Miller	Nicholas S.	NSM	Manager	5/4/2007	Completion of various planning items for the 2007 audit.	4.1			A1
Pacela	Shannon M.	SMP	Manager	5/4/2007	Meeting with K. Cash, N. Miller and E. Marold to discuss controls optimization for the revenue process.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/4/2007	Providing comments to the Company regarding revisions to the draft 10-Q.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/4/2007	Performing required procedures to complete the 1st quarter review.	5.6			A1
Rothmund	Mario Valentin	MVR	Senior	5/4/2007	Performed quarterly detail review of Powertrain balance sheet analytics & income statement	3.1			A1
Saimoua	Omar Issam	OIS	Staff	5/4/2007	Powertrain - Cleared review notes relating to the Quarterly procedures	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Pulled information from Hyperion as requested for quarterly figures from various accounts.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed tie out procedures on DGL vs. Hyperion reports.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed interim audit procedures on debt worksheets.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Corporate Quarterly-Performed tie out procedures on the quarterly footnote binder.	2.9			A1
Sheckell	Steven F.	SFS	Partner	5/4/2007	Coordination of international meetings in Asia	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/4/2007	Quarterly review procedures	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Answered questions regarding consolidation and financial statement tie out	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Worked on the consolidation for the Q.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Documented cash flow workpapers	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Worked on GAMx file	3.3			A1
Stille	Mark Jacob	MJS	Senior	5/4/2007	Follow-up with Internal Audit regarding walkthrough meetings for Hyperion/DGL/ETBR.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/4/2007	Review of 2006 GM workpapers from Internal Audit (performed by HM/C).	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/4/2007	Review of GM documentation and performance of walkthrough procedures - Time spent going over questions w/ R. Ciurigu related to walkthrough procedures.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/4/2007	Review valuation allowance memos	0.4			A1
Asher	Kevin F.	KFA	Partner	5/7/2007	Audit committee meeting regarding Q1	2.5			A1
Asher	Kevin F.	KFA	Partner	5/7/2007	Quarterly review procedures and sign-offs	2.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Corporate Quarterly - Review of Corporate analytic procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Completed Q1 Disclosure checklist.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Consolidated Quarterly Review - Review of minority interest workpapers.	0.6			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Met with A. Kulikowski regarding Disclosure checklist for Q1.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	DPSS Quarterly - Completed quarterly review checklist for the DPSS division.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of consolidation workpapers for Q1.	1.2			A1
Coran	Thomas W.	TWC	Senior	5/7/2007	Review Internal Audit's UNIX workplan to ensure all critical steps are being reviewed appropriately.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Call with D. Kelley re: timing of final sign-off on workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Discussion with J. Erickson regarding final workpapers.	0.2			A1

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Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Provide tax summary memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Send edited tax summary memo to D. Kelley and C. Tosto for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Review workpapers and identify those workpapers that need partner sign-off	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Review and edit workpaper index	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Q1 - Edit Luxembourg valuation allowance paragraph in the tax summary memo	0.6			A1
Krabill	Aaron J.	AJK	Senior	5/7/2007	Correspondence with international teams regarding various statutory accounting issues.	0.9			A1
Krabill	Aaron J.	AJK	Manager	5/7/2007	Wrap-up of E&S division quarterly workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior	5/7/2007	Preparation of ethics line workpapers for the Q1 review.	1.2			A1
Krabill	Aaron J.	AJK	Manager	5/7/2007	Review of corporate Q1 workpapers.	3.4			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Reviewed the 2007 Audit Planning template with K. Asher, S. Sheckell and A. Krabill to identify slides that should be included within our presentation to Delphi's AC.	0.3			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Finalized documentation of Q1 debt covenants.	1.6			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Updated GAMx with paper profiles for procedures performed and signed off on assigned worksteps.	1.9			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Documented our review procedures related to the consolidated FAS 5 reports.	2.1			A1
Marold	Erick W.	EWM	Senior	5/7/2007	Consolidated Quarterly Review - Tested the consolidated FAS 5 report to the reports provided to the divisions for their quarterly review.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Completion of planning activities for the 2007 audit.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Preparation of out of scope billing budget for corporate accounting.	3.1			A1
Miller	Nicholas S.	NSM	Manager	5/7/2007	Time spent reviewing the footnote disclosures for Q1.	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/7/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	Attend walkthrough meeting with B. Garvey, M. Harris and HP to discuss controls related to the Corp. datacenter applications.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	2007 Planning activities.	2.1			A1
Pacella	Shannon M.	SMP	Manager	5/7/2007	Reviewed audit guidance work programs to be used by management during testing and provided feedback.	2.8			A1
Pedersen	Erik	EP	Senior	5/7/2007	Opening meeting for Corporate Data Center	1.1			A1
Pedersen	Erik	EP	Senior	5/7/2007	Reviewing data center walkthrough documentation from 2006	2.1			A1
Ramney	Amber C.	ACR	Senior	5/7/2007	Associating quarterly review workpapers in the GAMx file, and obtaining sign-offs by team members.	2.3			A1
Ramney	Amber C.	ACR	Senior	5/7/2007	Completing the report package for the Q1 review.	6.4			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Corporate Quarterly-Created Accounting memos binder for 2007, adding memos from corporate and locating all memos not included.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	5/7/2007	Performed interim audit procedures on the 100Q binder footnotes.	3.6			A1
Sheckell	Steven F.	SFS	Partner	5/7/2007	Quarterly audit committee meeting	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/7/2007	Review quarter workpapers	5.0			A1
Simpson	Emma-Rose S.	ESS	Staff	5/7/2007	Ensured worksteps were complete and sequential in GAMx	7.9			A1
Smith	Carolyn E.	CES	Staff	5/7/2007	Rework - Input workpaper references and sign-offs on new workplan provided by A. Krabill.	1.8			A1
Tosto	Cathy I.	CIT	Partner	5/7/2007	Review and respond to email on French credit	0.2			A1
Boehm	Michael J.	MBJ	Manager	5/8/2007	E&S Audit - Discussed API process changes with K. Comer.	0.6			A1
Boehm	Michael J.	MBJ	Manager	5/8/2007	Discussed team-directed planning event with A. Ramney.	0.6			A1
Cash	Kevin L.	KLC	Partner	5/8/2007	Review of planning documents for 2007 audit	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Preparation of E-room for use on the engagement.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Wrap-up of E&S division quarterly workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Correspondence with international teams regarding various statutory accounting issues.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Review of corporate Q1 workpapers.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/8/2007	Wrap-up of quarterly review workpapers.	2.4			A1
Marold	Erick W.	EWM	Senior Manager	5/8/2007	Prepared the deliverables and audit methodology slides for the AC planning presentation.	1.1			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared the overview of ASS slide for the AC planning meeting.	1.3			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared a summary of our approach related to entity level controls for the AC planning meeting.	1.4			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Reviewed the 2007 Audit Planning template with K. Asher, S. Sheckell and A. Krabill to identify slides that should be included within our presentation to Delphi's AC.	1.8			A1
Marold	Erick W.	EWM	Senior	5/8/2007	Prepared a scope summary by timely audit locations, statutory audit locations, and those locations that are subject to an analytical review.	2.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Attend walkthrough meeting with K. Phelps to discuss eTBR ITGC processes and controls.	1.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	Meeting with M. Zaveri and M. Harris to discuss SOX scoping and reliance on IT dependent manual and application controls.	1.4			A1
Pacella	Shannon M.	SMP	Manager	5/8/2007	2007 Planning activities.	3.4			A1
Pedersen	Erik	EP	Senior	5/8/2007	eTBR walkthrough discussion with R. Ligenza	1.2			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing Hyperion walkthrough documentation from 2006	1.2			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing DGL walkthrough documentation from 2006	1.3			A1
Pedersen	Erik	EP	Senior	5/8/2007	Reviewing eTBR walkthrough documentation from 2006	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed tie-out procedures on the SAP-DGL comparison spreadsheet.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	5/8/2007	Corporate Quarterly-Performed interim audit procedures on the 10Q binder footnotes.	2.4			A1
Sheckell Simpson	Steven F. Emma-Rose S.	SFS ESS	Partner Staff	5/8/2007	Attend Asia controller meetings Ensured workshops are complete and sequential in GAMx	7.0 2.1			A1 A1
Aquino	Heather	HRA	Client	5/9/2007	Correspondence with S. Bornet and A. Krabill regarding E&Y Delphi contact information.	0.2			A1
Aquino	Heather	HRA	Client	5/9/2007	Coordination of new IA reports received, logged in accordingly.	0.4			A1
Aquino	Heather	HRA	Client	5/9/2007	Miscellaneous activities such as providing assistance to engagement team.	0.4			A1
Aquino	Heather	HRA	Client	5/9/2007	Meeting with J. Hasse and T. Bishop regarding roles, upcoming event planning, etc.	0.6			A1
Boehm	Michael J.	MLB	Manager	5/9/2007	Correspondence with C. Failer regarding engagement staffing.	0.8			A1
Boehm	Michael J.	MLB	Manager	5/9/2007	Preparation of staffing summary schedules for TDPE.	1.3			A1
Hemming	Jeffrey M.	JMH	Partner	5/9/2007	Review for S. Pacella re: TSRS support to Delphi Engagement	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Review of corporate Q1 workpapers.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Review of audit committee planning meeting materials.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Preparation of E-room for use on the engagement.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Wrap-up of quarterly review workpapers.	2.2			A1
Marold	Erick W.	EWV	Senior Manager	5/9/2007	Met with K. St.Romain to discuss status of the division framework and tracking of our previously provided comments.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a summary of our 2007 global E&Y audit team.	1.3			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Met with A. Krabill, D. Kolano and T. McClellan to discuss the 2007 plan for testing nonstandard journal entries.	1.3			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a slide for the AC planning meeting summarizing the critical policies, estimates, and 2007 areas of emphasis.	2.1			A1
Marold	Erick W.	EWM	Senior	5/9/2007	Prepared a slide to present our communications/timetable for 2007.	2.1			A1
Pacella	Shannon M.	SMP	Manager	5/9/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/9/2007	Attend walkthrough meeting with M. Whiteman to discuss DGL and Hyperion ITGC processes.	2.4			A1
Pacella Pedersen	Shannon M. Erik	SMP EP	Manager Senior	5/9/2007	2007 Planning activities. Hyperion walkthrough discussion with M. Whiteman	3.6 1.1			A1 A1
Pedersen	Erik	EP	Senior	5/9/2007	DGL walkthrough discussion with M. Whiteman	1.2			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Discussing items to complete in preparation of the 2007 Team Planning Event with M. Boehm.	0.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Preparing documents for the 2007 team planning event.	2.4			A1
Ranney	Amber C.	ACR	Senior	5/9/2007	Detail reviewing the conversion of the Corporate audit program from AWS to GAMx and making revisions accordingly..	5.3			A1
Rothmund	Mario Valentin	MVR	Senior	5/9/2007	Powertrain - Met with M. Kloss to walk through the inventory API schedule	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Performed Hyperion queries for corporate information for teams.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Performed interim audit procedures on the 10Q binder footnotes.	2.8			A1
Schwandt	Lisa N.	LNS	Staff	5/9/2007	Corporate Quarterly-Updated GAMx for Delphi divisional worksteps not included in the audit program.	3.9			A1
Sheckell	Steven F.	SFS	Partner	5/9/2007	Attend Asia controller meetings	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/9/2007	Time spent running Hyperion extract files through HEAT tool.	0.6			A1
Aquino	Heather	HRA	Client Serving	5/10/2007	Correspondence regarding coordination of meeting at E&S per J. Henning.	0.2			A1
Aquino	Heather	HRA	Associate Client Serving	5/10/2007	Correspondence with S. Bornet and A. Krabill regarding E&Y Delphi contact information.	0.2			A1
Aquino	Heather	HRA	Associate Client Serving	5/10/2007	Correspondence with C. Tosto regarding Australia pre-approval.	0.2			A1
Aquino	Heather	HRA	Associate Client Serving	5/10/2007	Calendar updates for partners per revised meeting notices from J. Hasse.	0.3			A1
Aquino	Heather	HRA	Associate Client Serving	5/10/2007	Set up E&Y Online for L. Fisher per C. Tosto.	0.6			A1
Aquino	Heather	HRA	Associate Client Serving	5/10/2007	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Boehm	Michael J.	MBJ	Associate Manager	5/10/2007	Correspondence with C. Failor regarding engagement staffing.	0.5			A1
Boehm	Michael J.	MBJ	Manager	5/10/2007	Corporate Quarterly - Review of Corporate analytic procedures.	0.6			A1
Boehm	Michael J.	MBJ	Manager	5/10/2007	Discussed TDPE with A. Ranney, E. Marold and A. Krabill.	0.6			A1
Boehm	Michael J.	MBJ	Manager	5/10/2007	Preparation of staffing summary schedules for TDPE.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Discussion of GAMx implementation with A. Ranney.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Meeting with A. Brazier to discuss various corporate technical accounting matters.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Meeting with T. McClellan, D. Kolano and E. Marold to discuss the journal entry review testing approach for 2007.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/10/2007	Review of audit committee planning meeting materials.	2.1			A1
Marold	Erick W.	EWB	Senior	5/10/2007	Provided internal audit with detail regarding our 2006 fraud testing procedures as they related to Journal entries.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/10/2007	Performed an analysis of other engagement teams to summarize SAS 99 testing procedures.	1.9			A1
Pacella	Shannon M.	SMP	Manager	5/10/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/10/2007	Meeting with D. Steis and EDS to discuss change management process for DGL.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/10/2007	Detail reviewing the conversion of the Corporate audit program from AWS to GAMx and making revisions.	8.3			A1
Schwandt	Lisa N.	LNS	Staff	5/10/2007	Sorted and reformatted the Legal claims spreadsheet by county.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/10/2007	Updated GAMx for Delphi divisional worksheets not included in the audit program.	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/10/2007	Attend Asia controller meetings	8.0			A1
Tosto	Cathy I.	CIT	Partner	5/10/2007	Review Australia pre-approval template and draft engagement letter.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Calendar updates for partners per revised meeting notices from J. Hasse.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence with A. Krabill regarding E&Y Asia May 07 Europe Visit Itinerary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence with A. Ranney regarding May 18 TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Coordination of Corporate TDPE per A. Ranney.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Coordination of new IA reports received, logged in accordingly.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Miscellaneous activities such as providing assistance to engagement team.	0.7			A1
Boehm	Michael J.	MJB	Associate Manager	5/11/2007	E&S Audit - Weekly audit status update call with R. Hofmann.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Review of audit committee planning meeting materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Call with M. Messina to discuss France statutory issues.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/11/2007	Met with K. St.Romain to discuss status of the division framework and tracking of our previously provided comments.	0.6			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Finalized documentation of Q1 debt covenants.	0.7			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Met with A. Krabill and A. Ranney to discuss expectations regarding international implementation of GAMx.	1.1			A1
Marold	Erick W.	EWM	Senior	5/11/2007	Updated cash flow workpapers based on revised Form 10-Q.	1.3			A1
Pacella	Shannon M.	SMP	Manager	5/11/2007	Call with D. Steis and B. Garvey to answer questions re: DGL walkthrough.	0.7			A1
Pacella	Shannon M.	SMP	Manager	5/11/2007	Conference call with D. Wodjila, M. Harris and M. Zaveri to discuss EY feedback/questions on management 2007 testing process.	1.1			A1
Pedersen	Erik	EP	Senior	5/11/2007	HP user provisioning conference call with S. Stanford (HP) and D. Steis.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/11/2007	Discussing strategy for setting up the 2007 GAMx audit files for Corporate, Division & International with A. Krabill.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/11/2007	Preparing GAMx Corporate audit file for 2007.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/11/2007	Prepared & discussed the AHG plant business plan updates (new closure times & wind down times) with A. Renaud.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	5/11/2007	Powertrain - Conference call with J. Arends to discuss the IS analytic	1.1			A1
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Corporate Quarterly-Updated GAMx for Delphi divisional worksteps not included in the audit program.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Sorted and reformatated the Legal claims spreadsheet by country.	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/11/2007	Attend Asia controller meetings	8.0			A1
Asher	Kevin F.	KFA	Partner	5/12/2007	Asian audit planning meetings attendance	4.0			A1
Sheckell	Steven F.	SFS	Partner	5/12/2007	Attend Asia planning meetings.	6.0			A1
Asher	Kevin F.	KFA	Partner	5/14/2007	Asian audit planning meetings attendance	8.1			A1
Boehm	Michael J.	MJB	Manager	5/14/2007	Correspondence with M. Kearns regarding staffing conflicts of M. Kearns and M. Rothmund.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/14/2007	DPSS Audit - Provided SOP 97-2 to R. Necdatur	0.4			A1
Boehm	Michael J.	MJB	Manager	5/14/2007	Preparation of materials for team directed planning event.	2.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	0.9			A1
Hornet	Kevin John	KJH	Staff	5/14/2007	Meeting with M. Boehm to go over controls optimization presentation.	0.4			A1
Hornet	Kevin John	KJH	Staff	5/14/2007	Worked on Delphi annual physical inventory scoping schedule and sent request to seniors for information needed to schedule observations.	1.1			A1
Kearns	Mathew R.	MRK	Senior	5/14/2007	AHG - Reviewing staffing conflicts.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Review of materials for the team directed planning event.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Conference call with M. Massimiliano, M. Strossel and O. Desprez to discuss France statutory audit matters and status.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/14/2007	Review and edits to the 2007 audit committee planning book.	2.0			A1
Marold	Erick W.	EWB	Senior	5/14/2007	Input changes to planning presentation and faxed to China for Partner review.	2.0			A1
Miller	Nicholas S.	NSM	Manager	5/14/2007	Review of actual time charged to budget through April.	2.0			A1
Pacella	Shannon M.	SMP	Manager	5/14/2007	Meeting with B. Garvey, M. Harris, M. Zaveri and PwC to discuss management's testing process for 2007	3.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/14/2007	Assisted in gathering information for the corporate scoping process, related to the annual physical inventory observations. Information was gathered for the following three divisions: Thermal, Powertrain and AHG division.	2.2			A1
Sheckell	Steven F.	SFS	Partner	5/14/2007	Attend Asia planning meetings.	8.0			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of DGL Endavor approver groups.	0.2			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.3			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of open items and follow-up with M. Harris regarding documentation related to GM walkthroughs.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/14/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	1.4			A1
Stille	Mark Jacob	MJS	Senior	5/14/2007	Meeting with S. Pacella, Delphi Internal Audit, & PwC to discuss test templates.	2.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2007	Correspondence with B. Hamblin regarding FY08 Revenue Plan.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/15/2007	Work on Delphi May AC presentation per A. Krabill.	1.1			A1
Asher	Kevin F.	KFA	Associate Partner	5/15/2007	Asian audit planning meetings attendance	8.2			A1
Boehm	Michael J.	MBJ	Manager	5/15/2007	Corporate TARS - Correspondence with A. Pavlov regarding Equity policy.	0.4			A1
Boehm	Michael J.	MBJ	Manager	5/15/2007	Prepared correspondence to A. Ranney, E. Marold, N. Miller, A. Krabill and M. Hatzfeld regarding team fraud discussion.	0.4			A1
Boehm	Michael J.	MBJ	Manager	5/15/2007	Met with E. Marold, N. Miller and M. Hatzfeld to discuss team directed planning event scheduled for 5/18.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Packard - Review of physical inventory observation strategy in preparation for team directed planning meeting.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Development of summary analysis relative to key metrics of AHG sites, disposition timing, disposition plan and key audit considerations.	2.1			A1
Homer	Kevin John	KJH	Staff	5/15/2007	Worked on controls optimization comparison for the inventory and revenue cycles.	2.1			A1
Kearns	Matthew R.	MRR	Senior	5/15/2007	Powertrain -Reviewing interim and year-end staffing and reconciling it to budget	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/15/2007	Review and edits to the 2007 audit committee planning book.	1.2			A1
Marold	Erick W.	EWJ	Senior	5/15/2007	Prepared a summary to document our proposed journal entry testing for 2007.	0.8			A1
Miller	Nicholas S.	NSM	Manager	5/15/2007	Review of actual time charged to budget through April.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/15/2007	Preparation for the Team Directed Planning Event.	3.8			A1
Pacella	Shannon M.	SMP	Manager	5/15/2007	Provide feedback to Internal Audit on questions re: walkthrough execution.	1.5			A1
Pacella	Shannon M.	SMP	Manager	5/15/2007	Review Management's IT testing process documentation/templates and provide feedback.	4.1			A1
Sheckell	Steven F.	SFS	Partner	5/15/2007	Attend Asia planning meetings.	8.0			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Discussion with D. Steis to validate information obtained from HP related to backups for Corp Data Center Walkthrough.	0.3			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.4			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Review of documentation obtained from J. Pasqua for GM walkthroughs.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Update IT budget template for budget to actuals.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/15/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	4.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed intern staffing with S. Sheckell and M. Hatzfeld.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Prepared correspondence to C. Failor regarding intern staffing changes.	0.3			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	DPSS Audit - Discussed API timing and process with R. Nedaur.	0.4			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed test of control strategy with A. Krabill, N. Miller and E. Marold.	0.9			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed TDPE agenda and participant materials with A. Ranney, N. Miller, E. Marold and A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Completion of corporate planning documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	5/16/2007	Reconciled staffing requests from divisions to ARMS.	1.9			A1
Cash	Kevin L.	KLC	Partner	5/16/2007	Review and discussion with S. Pacella re IA Testing templates and testing plans for 2007	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/16/2007	Q1 - Discussion with D. Kelley changes to FIN 48 audit process memo	0.3			A1
Henning	Jeffrey M.	JMH	Partner	5/16/2007	Review of 5-22 AC materials	1.4			A1
Horner	Kevin John	KJH	Staff	5/16/2007	Updated physical inventory observation scoping schedule to make changes requested by N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	5/16/2007	Worked on finalized control framework and reviewed responses from SOX team.	1.4			A1
Huffman	Derek T.	DTH	Senior	5/16/2007	Review of internal audit SAP workplan	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Meeting with S. Sheckel, K. Asher and E. Marold to discuss comments on the audit committee planning materials.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Conference call with M. Massimiliano, D. Maslanek and N. Miller to discuss fixed asset currency matters with the implementation of SAP.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Review of materials for the team directed planning event.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Review and edits to the 2007 audit committee planning book.	2.9			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a slide to graphically illustrate the use of other synergies planned for the 2007 audit.	0.4			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Input changes to Planning presentation and faxed to China for Partner review.	0.6			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Prepared a summary to document our proposed journal entry testing for 2007.	0.9			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Prepared a mapping of the 2006 WCGW's to the proposed 2007 WCGW's for discussion during the TDPE.	1.1			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Attending meeting with A. Krabill, E. Marold and B. Moran regarding the status of the ERoom implementation.	1.1			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a summary of the statutory audit locations for the AC presentation.	1.7			A1
Marold	Erick W.	EWM	Senior	5/16/2007	Created a database in the E-room to track the E&Y global audit timing.	2.2			A1
Miller	Nicholas S.	NSM	Manager	5/16/2007	Scoping work on the inventory API's.	1.2			A1
Miller	Nicholas S.	NSM	Manager	5/16/2007	Preparation for the Team Directed Planning Event.	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/16/2007	Meeting with B. Garvey, M. Harris, M. Zaveri and PwC to discuss management's testing process for 2007	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/16/2007	Review Management's IT testing process documentation/templates and provide feedback.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/16/2007	Creating the Corporate control testing program in GAMx.	3.1			A1
Ranney	Amber C.	ACR	Senior	5/16/2007	Creating the Corporate audit program in GAMx	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/16/2007	Call with A. Renaud to discuss update/changes in the planning process of the AHG plants related to possible sale/wind-down of facility.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	5/16/2007	AHG - Documented the changes related to the plants and provided team members with the respective information to finalize the planning efforts (discussed impact of changes with team members).	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2007	Prepare for audit committee meeting	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/16/2007	Review planning information	1.9			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Updating of controls and control procedures in GAMx.	2.3			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Review of application controls testing to determine for divisions on SAP differences in configurations.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/16/2007	Time spent determining populations and selecting samples for GM walkthroughs and Diacor testing of new users.	2.9			A1
Asher Boehm	Kevin F.	KFA	Partner	5/17/2007	Preparation of the audit committee report	3.1			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussed test of control strategy with A. Krabill and E. Marold.	0.8			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Preparation of materials for team-directed planning event on 5/18/7.	1.3			A1
Boehm	Michael J.	MJB	Manager	5/17/2007	Completion of corporate planning documentation.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	5/17/2007	Review and discussion with S. Pacella re IA Testing templates and testing plans for 2007	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Researched work programs relating to Mainframe super user activity.	0.6			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Reviewed the PwC 2007 MVS Mainframe Audit Guide	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Updated the process narrative for GM application according to the policies and procedures.	1.7			A1
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Perform the walkthrough for program change and logical access.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Packard - Review of physical inventory observation strategy in preparation for team directed planning meeting.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Powertrain - Preparation for planning meeting with J. Brooks and B. Hoepner on 5/21/07.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Q1 - Send draft of FIN 48 process memo to D. Kelley for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	5/17/2007	Q1 - Edit draft of FIN 48 audit process memo	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	5/17/2007	Review of 5-22 AC materials	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	5/17/2007	Debrief on Asia trip and related risk assessments	2.0			A1
Hennig	Jeffrey M.	JMH	Partner	5/17/2007	Worked on review of finalized framework based on discussions received from SOX	1.6			A1
Hennig	Jeffrey M.	JMH	Partner	5/17/2007	Review of internal audit SAP workplan	0.4			A1
Hennig	Jeffrey M.	JMH	Partner	5/17/2007	Review of materials from the Asia controller's conference.	0.8			A1
Homer	Kevin John	KJH	Staff	5/17/2007	Conference call with E. Marold, S. Jackson, H. Aquino and B. Moran to discuss the status of the e-room tool.	0.8			A1
Huffman	Derek T.	DTH	Senior	5/17/2007	Review and edits to the 2007 audit committee planning book.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of 2007 controls testing approach with E. Marold and M. Boehm.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of materials for the team directed planning event	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Revisions to the e-room tool.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Attended the 5/18 TDPE	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	5/17/2007	Prepared a mapping of the 2006 WCGW's to the proposed 2007 WCGW's for discussion during the TDPE.	0.9			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Summarized the proposed control testing for the sales and revenue process for discussion during the TDPE.	2.2			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Created a slide to graphically illustrate the use of other synergies planned for the 2007 audit.	2.4			A1
Marold	Erick W.	EWM	Senior	5/17/2007	Finalized AC presentation based on comments from J. Henning, K. Asher, and S. Sheckell.	2.4			A1
Miller	Nicholas S.	NSM	Manager	5/17/2007	Meeting with K. St. Romain to discuss various controls testing topics.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/17/2007	Preparation for the Team Directed Planning Event.	2.1			A1
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with K. St. Romaine and N. Miller to discuss SOX IT Scoping and reliance on application controls.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with K. Cash to discuss feedback to Management's testing documentation/template.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/17/2007	Provide feedback to Internal Audit on questions re: walkthrough execution.	2.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2007	Attending a meeting to discuss the Company's testing over pension plan assets with D. Puri, S. Burger and M. Fawcett.	1.1			A1
Ranney	Amber C.	ACR	Senior	5/17/2007	Drafting the 2007 Audit Summary Memorandum.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	AHG - Call with A. Renaud to discuss the update of the restructuring plans, including corporate approval/bankruptcy approval and union approval	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Discussed the AHG updates and related accounting implications with M. Hatzefeld.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Prepared an overview listing of the AHG disposal activities in 2007 and the restructuring plans of the AHG plants in 2007/2008	2.7			A1

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Rothmund	Mario Valentin	MVR	Senior	5/17/2007	Meeting with M. Kloss and D. Vrana to walk through the inventory rollover procedures and the annual API procedures	2.8			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Discuss audit topics with team	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Review planning information	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/17/2007	Prepare for audit committee meeting	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Discussion with S. Pacella to go over open items, walkthroughs, questions, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Meeting with D. Steis and HP to go over backup procedures for Corporate Data Center.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Update IT budget template for budget to actuals.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Review of 1A work programs and determination of additional information needed for GM application walkthroughs	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Discussion with S. Pacella to go over different configurations of SAP for application controls testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	5/17/2007	Time spent with R. Ciungu to address questions with documentation/procedures for GM applications.	1.3			A1
Asher	Kevin F.	KFA	Partner	5/18/2007	Audit planning meeting and review	4.1			A1
Boehm	Michael J.	MJB	Manager	5/18/2007	Preparation of materials for team-directed planning event on 5/18/7.	0.7			A1
Boehm	Michael J.	MJB	Manager	5/18/2007	Attendance of team-directed planning event.	5.4			A1
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Time spent updating time tracker for actual time spent on engagement.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/18/2007	Team Directed Planning meeting with K. Asher, J. Henning to discuss significant fraud risks, implications of ASS and changes to 2006 audit scope and approach.	5.0			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2007	Review of 5-22 AC materials	0.6			A1
Henning	Jeffrey M.	JMH	Partner	5/18/2007	Attend team directed planning meeting.	4.5			A1
Homer	Kevin John	KJH	Staff	5/18/2007	Attending team directed planning event.	7.4			A1
Keams	Matthew R.	MRK	Senior	5/18/2007	Powertrain - Updating presentation for meeting with AFD and Finance Manager.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	5/18/2007	Attending Corporate Team directed planning event	5.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Team directed planning event meeting. In attendance: K. Ashe, S. Sheckell, J. Henning, M. Hatzfeld, M. Boehm, N. Miller, A. Ranney, E. Marold and M. Kearns.	7.0			A1
Marold	Erick W.	EWM	Senior	5/18/2007	Mapped the Delphi controls to the proposed WCGW for the sales and AR process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/18/2007	Attending Corporate Team directed planning event	5.3			A1
Miller	Nicholas S.	NSM	Manager	5/18/2007	Attending Corporate Team directed planning event	5.3			A1
Pacella Ranney	Shannon M. Amber C.	SMP ACR	Manager Senior	5/18/2007	Attend Team Planning Event	4.9			A1
				5/18/2007	Attending Team Planning Event for 2007 audit.	7.4			A1
Sheckell	Steven F.	SFS	Partner	5/18/2007	Discuss audit topics with team	1.9			A1
Sheckell	Steven F.	SFS	Partner	5/18/2007	Attend team planning event	2.6			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent with R. Clungu answering time tracker questions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent inputting IT entity level controls into GAMBx.	0.8			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Creation of time tracker for recording actual time spent related to budgeted hours and sending instructions to team.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent determining populations and selecting samples for GM walkthroughs and Dacor testing of new users.	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with B. Hamblin regarding adding R. Shastri as an informational role on the 12/31/07 Delphi audit code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with M. Hatzfeld regarding PT Executive Staff Session agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Receive, log-in and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Locate best practice templates for international fee/hours per A. Krabill.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Recoordination of new AC materials per K. Asher and S. Sheckell.	1.7			A1
Asher	Kevin F.	KFA	Partner	5/21/2007	Attendance at the Audit Committee meeting	6.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with M. Kearns and O. Saimoua related to 2007 audit strategy on AR, inventory and PP&E at AHG division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with A. Krabill, M. Kearns and O. Saimoua related to 2007 assigned tolerable error designation for Powertrain and AHG divisions.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Discussion with M. Kearns and O. Saimoua related to 2007 audit strategy on AR, inventory and PP&E at Powertrain division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/21/2007	Powertrain - Meeting with M. Kearns, J. Brooks, B. Hoepner to discuss audit timing for Q2, Q3, interim and year-end audit, as well as areas of required improvement for 2007.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Review of TDPE action items	0.9			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Preparation for audit committee meeting	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/21/2007	Attendance at Delphi Audit Committee meeting	3.5			A1
Kearns	Matthew R.	MRK	Senior	5/21/2007	Powertrain - Preparing for meeting with Powertrain AFD to discuss 2006 audit observations and 2007 focus areas	2.1			A1
Kearns	Matthew R.	MRK	Senior	5/21/2007	Powertrain - Meeting with M. Hatzfeld, O. Saimoua, B. Hoepner and J. Brooks to discuss 2007 audit approach of the Powertrain Division.	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Preparation of items for Q1 archiving.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Review of the current E-room databases.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Preparation for the European planning meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Discussion of physical inventory tie out matters with N. Miller.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Gathering data for the 2007 international fee estimate.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Meeting with A. Ranney to discuss follow-up items from the team directed planning event.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Meeting with S. Sheckell to discuss various engagement matters.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Follow-up on matters from the TDPE.	1.4			A1
Marold	Erick W.	EWM	Senior Manager	5/21/2007	Obtained information from J. Lamb regarding the February invoice.	0.4			A1
Marold	Erick W.	EWM	Senior	5/21/2007	Obtained information regarding the timing and contact information for the physical inventory observation.	1.6			A1
Ranney	Amber C.	ACR	Senior	5/21/2007	Providing feedback to E. Kilbane regarding the use of GAMx on the Delphi engagement.	0.7			A1
Ranney	Amber C.	ACR	Senior	5/21/2007	Summarizing notes from the Team Planning Event and communicating follow-up items to the team.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powetrain - Met with A. Krabill, M. Hatzfeld, and M. Kearns to discuss the audit strategy for the significant accounts.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powetrain - Met with J. Brooks, B. Hoppener, M. Hatzfeld, and M. Kearns to discuss the Divisional presentation.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	5/21/2007	Powetrain - Review the Final accounting memos and insured that they are consistent with our understanding.	4.5			A1
Sheckell	Steven F.	SFS	Partner	5/21/2007	Review consolidated planning topics	2.1			A1
Sheckell	Steven F.	SFS	Partner	5/21/2007	Attendance at the Audit Committee meeting	6.0			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Addition of non relevant primary control procedures into GAMx for Delphi applications.	1.8			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Updating of IT Technical Environment Scoping Document.	3.1			A1
Stille	Mark Jacob	MJS	Senior	5/21/2007	Development of workplans for Tier 1, 2, 3 applications.	3.2			A1

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Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Coordination of Delphi - SAS 73/101 Review of the Fixed Asset Valuation Analysis of Delphi to J. Hendy per M. Fitzpatrick.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with E. Marold and A. Krabill regarding payment of February invoice.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with A. Krabill regarding Delphi e-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Receive, log-in and distribute new IA reports received.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Discussion with A. Krabill regarding international fee templates to be sent.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Work on Tax PowerPoint presentation per D. Kelley.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Work on international fee templates to be sent per A. Krabill.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Miscellaneous activities such as providing assistance to engagement team.	1.7			A1
Kearns	Matthew R.	MRK	Senior	5/22/2007	AHG - Updating division staffing schedule based upon agreed upon timing with AHG AFD	0.7			A1
Kearns	Matthew R.	MRK	Senior	5/22/2007	Powertrain - Updating staffing and budgeting schedule based upon agreed timing with Powertrain AFD.	1.6			A1
Krabill	Aaron J.	ALJ	Senior Manager	5/22/2007	Preparation of items for Q1 archiving.	0.4			A1
Krabill	Aaron J.	ALJ	Senior Manager	5/22/2007	Meeting with S. Sheckell to discuss various engagement matters.	0.6			A1
Krabill	Aaron J.	ALJ	Senior Manager	5/22/2007	Follow-up on matters from the TDPE.	0.8			A1
Krabill	Aaron J.	ALJ	Senior Manager	5/22/2007	Discussion with J. Williams regarding physical inventory tie out matters.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/22/2007	Preparation of documentation for the client to detail the information we need for tie-out of physical inventory test counts.	0.3			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Meeting with M. Stille to discuss strategy for testing GM systems, sample selections, etc.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Meeting with M. Zaveri, M. Harris, D. Wodjda to discuss E&Y feedback on testing templates and testing guidance.	0.9			A1
Pacella	Shannon M.	SMP	Manager	5/22/2007	Review planning documents and provide feedback to team.	2.6			A1
Sheckell	Steven F.	SFS	Partner	5/22/2007	Review consolidated planning topics	4.4			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Discussion with S. Pacella regarding questions related to work plans, IT scoping document, etc.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Updating of IT Technical Environment Scoping Document.	3.1			A1
Stille	Mark Jacob	MJS	Senior	5/22/2007	Review of walkthrough and supporting documentation of Hyperion walkthrough performed by Delphi Internal Audit.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with S. Pacella and A. Krabill regarding Delphi 2006 Statutory Audits IT Scope Cumulative.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with G. Curry and A. Krabill regarding Delphi mailbox status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Discussion with A. Krabill regarding international fee templates to be sent.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Receive, log-in and distribute new IA reports received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Meeting coordination for engagement team.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Revisions to international fee templates per A. Krabill.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/23/2007	Performed walkthrough for terminations and access to privileged IT functions for GM applications.	7.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Meeting with S. Sheckell to discuss various engagement matters.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Preparation for the European planning meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Gathering data for the 2007 international fee estimate.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Review of the current e-Room databases.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/23/2007	Meeting with M. Stille to discuss strategy for testing GM systems, sample selections, etc.	0.8			A1
Pacella	Shannon M.	SMP	Manager	5/23/2007	Met with M. Zaveri to discuss IT scoping and testing process for 2007 and overall feedback from E&Y.	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/23/2007	Discussion with S. Pacella regarding difficulties with obtaining documentation/selecting samples for GM applications walkthrough.	0.9			A1
Stille	Mark Jacob	MJS	Senior	5/23/2007	Meeting with T. Demetral to discuss review comments & questions related to the Hyperion walkthrough.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Correspondence with G. Curry and A. Krabill regarding Delphi mailbox status.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Discussion with S. Jackson and A. Krabill regarding e-Room status/next steps.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Meeting coordination for engagement team.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on international fee/hour emails per A. Krabill.	2.6			A1
Hatzfeld Jr.	Michael J.	MJH	Associate Senior Manager	5/24/2007	Discussion with A. Brazier relative to FAS 112 and the requirements of discounting liabilities under existing benefit plans.	0.4			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Researching requirement/allowability of discounting liabilities under FAS 112 for post employment benefits pursuant to existing company benefit plans.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Meeting with S. Sheckell and A. Krabill to discuss agenda for 5/29/07 meeting with T. Timko.	0.6			A1
Henning Kearns	Jeffrey M. Matthew R.	JMH MRK	Partner Senior	5/24/2007	Review of TDPE action items Powertrain - Meeting with B. Hoepfner to discuss obtaining SAP trial balances for the 2007 audit.	0.4 2.4			A1 A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Conference call with H. Aquino and S. Jackson to discuss e-Room matters.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Meeting with S. Sheckell to discuss the status of various audit items.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Meeting with S. Pacella to discuss various TSRS audit matters and planning for the European planning meeting.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Review of template and information to be sent to collect global fee data.	1.6			A1
Pacella	Shannon M.	SMP	Manager	5/24/2007	Review planning documents and provide feedback to team.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/24/2007	Meeting with A. Krabill to discuss TSRS involvement in Mexico, agenda/attendees for European kick-off meeting and payroll testing for U.S.	0.8			A1
Sheckell Sheckell	Steven F. Steven F.	SFS SFS	Partner Partner	5/24/2007	Review various planning memorandums Review international correspondence	1.6 2.0			A1 A1
Aquino	Heather	HRA	Client Associate	5/29/2007	Print, log and distribute new IA reports received.	0.2			A1
Aquino	Heather	HRA	Client Associate	5/29/2007	Meeting with K. Asher to discuss various items including meetings, cash collection status, etc.	0.3			A1
Aquino	Heather	HRA	Client Associate	5/29/2007	Meeting coordination for engagement team.	0.6			A1
Aquino	Heather	HRA	Client Associate	5/29/2007	Revisions to T. Timko meeting presentation per A. Krabill.	0.7			A1

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Asher	Kevin F.	KEA	Partner	5/29/2007	2006 overview meeting with Thermal	1.2			A1
Ciungu	Roxana M.	RMG	Staff	5/29/2007	Packard walkthrough general review	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Bi-weekly status update meeting with T. Tinko and J. Williams.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Meeting with S. Pacella and N. Miller to discuss payroll testing strategy in Mexico.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/29/2007	Thermal - Preparation for thermal division audit summary meetings on 5-30 and 5-31	1.2			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Call with M. Boehm to discuss instructions for the out of updated 8-K due to segment realignment.	0.3			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Prepared memo for N. Miller to discuss issues in the out of inventory test counts and what can be done to improve on efficiency.	0.9			A1
Horner	Kevin John	KJH	Staff	5/29/2007	Worked on staffing Delphi physical inventories.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of materials for the Audit status meeting with the company.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Meeting with S. Sheckell to discuss the European Planning meeting agenda.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of meeting agenda and materials for the planned conference call with M. Messina and E&Y France to discuss statutory issues.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of slides for the upcoming European Planning Meeting.	0.2			A1
Marold	Erick W.	EWG	Senior	5/29/2007	Created a database in the E-Room to gather statutory audit timing.	1.4			A1
Marold	Erick W.	EWG	Senior	5/29/2007	Made changes to the Pre-Approval database within the e-Room based on meeting with A. Krabill	2.1			A1
Marold	Erick W.	EWG	Senior	5/29/2007	Met with A. Krabill to walkthrough the e-Room process currently in-place and identify changes to the current set-up.	2.2			A1
Marold	Erick W.	EWG	Senior	5/29/2007	Revisions to the e-Room database related to the Timely Location database and related fields.	2.3			A1
Miller	Nicholas S.	NSM	Manager	5/29/2007	Analysis of hours charged and the amount of the April invoice.	1.1			A1

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Miller	Nicholas S.	NSM	Manager	5/29/2007	Preparation of slide deck for divisional executive president.	1.1			A1
Miller	Nicholas S.	NSM	Manager	5/29/2007	Planning procedures for the 2007 audit.	1.2			A1
Pacella	Shannon M.	SMP	Manager	5/29/2007	Meeting with M. Stille to discuss questions on planning documentation and testing documentation.	0.4			A1
Pacella	Shannon M.	SMP	Manager	5/29/2007	Meeting with N. Miller and M. Hatzfeld to discuss extent of TSRS involvement for Mexico.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/29/2007	Revising the 2007 Audit Strategy Memo for changes based on team planning discussions.	2.3			A1
Ranney	Amber C.	ACR	Senior	5/29/2007	Creating the Corporate audit program in GAmix.	3.2			A1
Sheckell	Steven F.	SFS	Partner	5/29/2007	Status update meeting with T. Tinko and team	1.1			A1
Sheckell	Steven F.	SFS	Partner	5/29/2007	Review planning information for consolidated audit	2.4			A1
Stille	Mark Jacob	MJS	Senior	5/29/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	5/29/2007	Review of Corporate Data Center walkthrough and documentation performed by Delphi Internal Audit.	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/29/2007	Review of DGL walkthrough and documentation performed by Delphi internal audit.	3.9			A1
Tosto	Cathy L.	CTT	Partner	5/29/2007	Mexico - review and respond to pre-approval request	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with M. Hatzfeld regarding Delphi billing rates.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with A. Krabill and E. Marold regarding China inquiry re: Kokomo - LCM analysis for inventories.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with M. Hatzfeld and G. Schoen regarding Delphi Proposal in non-PDF format.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Meeting coordination for engagement team.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with A. Krabill and E. Marold regarding pre-approval database within e-Room and e-Room requests.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Work on revisions to E&Y - Delphi Tax Presentation per D. Kelley and K. Asher.	1.1			A1
Asher	Kevin F.	KFA	Partner	5/30/2007	2006 overview meetings with Thermal	1.5			A1
Cash	Kevin L.	KLC	Partner	5/30/2007	Update of walkthrough procedure performed by LA	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/30/2007	Meetings with K. Stipp and A. Renaud to discuss status of sale of Interiors business, and the current status of negotiations with GM relative to open product warranty claims.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2007	Thermal - Division audit results review with R. Pirle and S. Harris	1.6			A1
Henning	Jeffrey M.	JMH	Partner	5/30/2007	Thermal - Preparation for division audit summary meetings on 5-30 and 5-31	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Bi-weekly audit status meeting with T. Tinko, J. Williams, B. Thelen, D. Bayles, T. Tanner, S. Sheckell and M. Hatzfeld	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Preparation of slides for the upcoming European Planning Meeting.	0.6			A1
Marold	Erick W.	EWV	Senior	5/30/2007	Created a database in the e-Room to gather statutory audit timing.	0.7			A1
Marold	Erick W.	EWV	Senior	5/30/2007	Prepared the control optimization plan for the accounts payable process.	1.4			A1
Marold	Erick W.	EWV	Senior	5/30/2007	Documented e-Room issues to communicate to TSS and the CBK for assistance.	1.8			A1
Marold	Erick W.	EWV	Senior	5/30/2007	Created a database in the e-Room to act as a repository for 2006 statutory audits and SRMs.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/30/2007	Analysis of hours charged and the amount of the April invoice.	0.9			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Assisting our Singapore team with audit procedures over Intercompany Derivatives for the statutory audit.	1.2			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Providing feedback to E. Kilbane regarding the implementation of GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	5/30/2007	Creating the Corporate audit program in GAMx.	2.2			A1

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Ranney	Amber C.	ACR	Senior Client	5/30/2007	Drafting additional sections in the ASM.	3.2			A1
Aquino	Heather	HRA	Associate Serving	5/31/2007	Meeting coordination for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Associate	5/31/2007	Correspondence with A. Ranney and S. Pacella regarding Delphi timely/statutory instructions.	0.3			A1
Ciungu	Roxana M.	RMC	Staff Associate	5/31/2007	New user access walkthrough test and Dacor admin user test for GM applications.	0.7			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Packard - walkthrough other ITGC's review	1.2			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Corporate data center walkthrough review	2.5			A1
Ciungu	Roxana M.	RMC	Staff	5/31/2007	Packard - walkthrough logical access review	3.8			A1
Henning	Jeffrey M.	JMH	Partner	5/31/2007	Debrief on 2006 Thermal division audit and observations with Division Executive team	1.0			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Worked on staffing of the Delphi physical inventories for the upcoming year.	0.8			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Worked on instructions for physical inventories.	0.9			A1
Horner	Kevin John	KJH	Staff	5/31/2007	Preparation of e-mails to send to the staff assigned to the physical inventories.	0.7			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash fixed asset process.	0.4			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash receipt process.	1.3			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash disbursement process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the cash inventory process.	2.1			A1
Marold	Erick W.	EWM	Senior	5/31/2007	Prepared the control optimization plan for the revenue process.	2.1			A1
Miller	Nicholas S.	NSM	Manager	5/31/2007	Meeting with K. St. Romain, M. Fawcett, A. Ranney and E. Marold to discuss various SOX related matter.	0.6			A1
Pacella	Shannon M.	SMP	Manager	5/31/2007	Review open items listing and provide feedback to team as to work that needed to be completed.	0.6			A1
Ranney	Amber C.	ACR	Senior	5/31/2007	Assisting our Singapore team with audit procedures over Intercompany Derivatives for the statutory audit.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	5/31/2007	Making changes to the GAMx file based on diagnostic errors.	5.2			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.7			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of Reliance on the Work of Others Document	1.1			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of actuals related to budgeted information for TSRS activities.	1.2			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Updating of IT Environment Scoping document	1.3			A1
Stille	Mark Jacob	MJS	Senior	5/31/2007	Creation/updating of workplans for tier 1, 2, & 3 applications.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with B. Jendza regarding debrief meeting with E&Y and DPSS.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with J. Hasse regarding Qtrly Division Meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with Sweden and C. Tosto regarding pre-approval or tax services.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Locating Spain Statutory Rep Letter per A. Krabill; forward accordingly.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Correspondence with B. Hamblin regarding budget to actual reports.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Obtaining list of partners in Romania per A. Krabill.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Track all Delphi 2006 Actual Fees and 2007 Hours estimate - Template received and identify which countries are outstanding.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Work on budget to actual template.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Meeting coordination for engagement team.	1.3			A1
Ciungu	Roxana M.	RMC	Staff	6/1/2007	Reviewed HTKS users in Delphi's system.	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Homer	Kevin John	KJH	Staff	6/1/2007	Discussion with J. Slay (assigned to complete inventory observation) on products to expect and to explain instructions.	0.4			A1
Homer	Kevin John	KJH	Staff	6/1/2007	Prepared and sent instructions to staff regarding inventory observations assigned.	1.2			A1
Marold	Erick W.	EWB	Senior	6/1/2007	Prepared the control optimization plan for the cash fixed asset process.	1.2			A1
Pacella	Shannon M.	SMP	Manager	6/1/2007	Meeting with B. Garvey, K. St.Romaine, M. Zaveri to discuss management's application scoping.	1.5			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Creating the Corporate audit program in GAMx.	1.4			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Revisions to the GAMx file based on diagnostic errors.	1.9			A1
Ranney	Amber C.	ACR	Senior	6/1/2007	Drafting the 2007 International Instructions.	3.1			A1
Slay	Jonathan C.	JCS	Staff	6/1/2007	Dayton inventory preparation (review of instructions).	0.8			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Creation/updating of workplans for tier 1, 2, & 3 applications.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Updating of Reliance on the Work of Others Document.	0.3			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Discussion with S. Pacella to go over questions with planning documents, budget to actuals, open items, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Time spent with R. Ciungu going over questions related to walkthroughs, documentation, etc.	0.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Updating of actuals related to budgeted information for TSRS activities.	0.9			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Review of Corporate Data Center walkthrough and documentation performed by Delphi Internal Audit.	1.4			A1
Stille	Mark Jacob	MJS	Senior	6/1/2007	Review of Packard walkthrough and supporting documentation performed by PwC.	3.1			A1
A1 Project Total:						1.3325			
Accounting Assistance - A2								\$0	
Ashimori									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Res	Affidavit Number
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - DASA - Reviewed the perpetual inventory to determine scope of inventory observation.	1.4	\$275	\$385	A2
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - Ashimori - Prepared the DASA engagement letter.	2.7	\$275	\$743	A2
Marold	Erick W.	EWM	Senior	5/15/2007	E&S - DASA - Prepared the independence summary memo related to the 2005 DASA audit.	3.1	\$275	\$853	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Ashimori: worked on preparing the client assistance list.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	5/31/2007	Ashimori: began writing substantive procedures in AWS for the Ashimori joint venture audit.	1.7	\$220	\$374	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: meeting with E. Marold to discuss the client request list for the audit of the Ashimori joint venture.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: worked on writing substantive worksteps in AWS.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	6/1/2007	Ashimori: completed the client assistance list for the Ashimori joint venture audit.	1.3	\$220	\$286	A2
A2 Ashimori Project Total:						12.8		\$3,212	
Catalyst									
Fitzpatrick	Michael J.	MJF	Partner	5/1/2007	Independent partner review procedures on Catalyst carve-out audit.	5.8	\$825	\$4,785	A2
Fitzpatrick	Michael J.	MJF	Partner	5/2/2007	Independent partner review procedures on Catalyst carve-out audit.	1.1	\$825	\$908	A2
Fitzpatrick	Michael J.	MJF	Partner	5/16/2007	Independent partner review procedures on Catalyst carve-out audit.	1.9	\$825	\$1,568	A2
A2 Catalyst Project Total:						8.8		\$7,260	
Corporate									
Hegelmann	Julie Ann	JAH	Senior	4/29/2007	Tie out Germany, France and Brazil UTP quantitative conclusions to FIN 48 summary	2.3	\$300	\$690	A2
Asher	Kevin F.	KFA	Partner	4/30/2007	Review of documentation related to Mothershead	1.1	\$770	\$847	A2
Asher	Kevin F.	KFA	Partner	4/30/2007	Review of FIN 48 documentation and related disclosures	3.3	\$770	\$2,541	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Discussion with T. Welherington re: preparation of memo describing the CAP program and Delphi's position on FIN 48 in the U.S.	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Review FIN 48 process document prepared by client	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Prepare France FIN 48 pack from year end tax pack for FIN 48 worksheet files	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Update D. Kelley on progress of FIN 48 audit	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Prepare e-mail to B. Sparks re: need for conclusions of specific FIN 48 items	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Review client FIN 48 support binders for Korea UTP worksheets.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Prepare UTP worksheets and summary report for D. Kelley for meeting with B. Sparks re: FIN 48 items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Meet with A. Krabill to discuss France uncertain tax positions stated in France memo compared to FIN 48 summary prepared by company	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Discussion with D. Kelley, S. Sheckell, K. Asher and A. Krabill regarding FIN 48 open items, approach to concluding on documentation, and process memo changes needed by client	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Tie out UTP worksheets to FIN 48 summary for Korea, Japan and Romania	1.9	\$300	\$570	A2
Hegelmann	Julie Ann	IAH	Senior	4/30/2007	Tie out Romania, Poland and Spain UTP quantitative conclusions to FIN 48 summary	2.3	\$300	\$690	A2
Hendy	James W.	JWH	Executive Director	4/30/2007	FAS 144 Fixed Asset Review	3.9	\$575	\$2,243	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Discussion with S. Sheckell, K. Asher, A. Krabill and J. Hegelmann regarding FIN 48 open items, approach to concluding on documentation, and process memo changes needed by client	0.7	\$575	\$403	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Update from J. Hegelmann on progress of FIN 48 audit	0.3	\$575	\$173	A2
Kelley	Daniel F.	DFK	Partner	4/30/2007	Review of FIN 48 accounting matters.	1.0	\$575	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Shackell	Steven F.	SFS	Partner	4/30/2007	Preparation of Q1 memo related to whistleblower claim	3.4	\$575	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Conference call with KPMG, W. Tiliotti and J. Hendy to discuss KPMG valuation results for Q1 FAS 144 impairment analysis.	0.7	\$470	\$329	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/1/2007	Call with J. Hendy to discuss KPMG valuation results for Q1 FAS 144 impairment analysis.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Follow-up with T. Wetherington on status of CAP program memo for FIN 48 workpapers	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Prepare e-mail to D. Kelley and A. Krabill regarding meeting with B. Sparks to discuss FIN 48 items	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Review and tie out State and Local FIN 48 items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Call with T. Tamer, A. Krabill and D. Kelley to discuss changes needed to FIN 48 process memo	0.8	\$300	\$240	A2
Hegelmann	Julie Ann	JAH	Senior	5/1/2007	Rework - re-tick 3/31/07 FIN 48 summary after receiving correct version to reflect exchange rates of 3/31/07	1.2	\$300	\$360	A2
Kelley	Daniel F.	DFK	Partner	5/1/2007	Call with T. Tamer, A. Krabill and J. Hegelmann to discuss changes needed to FIN 48 process memo	0.8	\$575	\$460	A2
Kelley	Daniel F.	DFK	Partner	5/1/2007	Review of FIN 48 accounting matters.	2.3	\$575	\$1,323	A2
Kelley	Daniel F.	DFK	Partner	5/1/2007	Review of FIN 48 accounting matters.	2.0	\$575	\$1,150	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Conference call with T. Tamer, J. Erickson, D. Kelley and J. Hegelmann to discuss the status of our audit work and open items relating to the adoption of FIN 48.	0.4	\$470	\$188	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review of FIN 48 memo and workpapers.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/1/2007	Review and edits to the FIN 48 disclosure in the Q1 10-Q.	2.1	\$470	\$987	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144 - Reviewing the corporate memo	1.4	\$250	\$350	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144 - Tie-out of NBV, including discussing differences & unusual items with the Saginaw division.	2.2	\$250	\$550	A2
Rothmund	Mario Valentin	MVR	Senior	5/1/2007	Tie-out of the cash flow support to the FAS 144 model prepared by the client	2.6	\$250	\$650	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rohmund	Mario Valentin	MVR	Senior	5/1/2007	FAS 144 - Review of the indicator analysis of all seven divisions to evaluate if the division have identified additional indicators of impairment to those identified/communicated to corporate accordingly.	2.3	\$250	\$575	A2
Schaffert	Glen A.	GAS	Partner	5/1/2007	Time spent addressing concerns from the whistleblower accusations.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	5/1/2007	Preparation of Q1 memo related to whistleblower claim	1.2	\$575	\$690	A2
Wetherington	Trevor	TTW	Executive Director	5/1/2007	Draft memo re: effect of CAP program on open years of the IRS exam for purposes of FIN 48	1.6	\$575	\$920	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Discussion with A. Brazier related to proper interpretation and application of FAS 144 to step 1 cashflow assumptions for Steering business.	1.0	\$470	\$470	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Call with D. Kelley to discuss France discrepancies.	0.2	\$300	\$60	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Prepare list of open items and questions for FIN 48 follow-up items	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Discussion with K Asher regarding France FIN 48 item discrepancies.	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Review IRS website to retrieve listing Tier I and Tier II audit issues to add to U.S. CAP letter memo	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with D. Kelley in preparation for meeting with B. Sparks to discuss FIN 48 uncertain items	0.6	\$300	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with D. Kelley and B. Sparks to discuss uncertain items in Germany and Spain that need additional explanation	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	5/2/2007	Meet with J. Erickson and A. Krabill to discuss France FIN 48 discrepancies	0.8	\$300	\$240	A2
Imberger	Guido	GI	Senior Manager	5/2/2007	Discussion with R. Marcola and EY Spain regarding restructuring charge Q1 2007 due to plant closing in Cadiz/Spain.	1.2	\$470	\$564	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Call with J. Hegelmann to discuss France discrepancies.	0.2	\$575	\$115	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	5/2/2007	Meet with J. Hegelmann in preparation for meeting with B. Sparks to discuss FIN 48 uncertain items	0.6	\$575	\$345	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Meet with J. Hegelmann and B. Sparks to discuss uncertain items in Germany and Spain that need additional explanation	0.7	\$575	\$403	A2
Kelley	Daniel F.	DFK	Partner	5/2/2007	Review of FIN 48 memo and workpapers.	6.4	\$575	\$3,680	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Meeting with T. Tammer to discuss the FIN 48 disclosure for the Q1 10-Q.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Conference Call with O. Desprez to discuss France FIN 48 issues	1.4	\$470	\$658	A2
Mesler	Mark S.	MSM	Executive Director	5/2/2007	Reviewed memorandum concerning IRS examination, CAP program and FIN 48	1.0	\$680	\$680	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48 Audit: Provide workpapers to J. Hegelmann for meeting.	0.3	\$140	\$42	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48: Drafted memo appendix for FIN 48 CAP program memo.	0.4	\$140	\$56	A2
Smith	Carolyn E.	CES	Staff	5/2/2007	FIN 48: Created workpaper index	1.3	\$140	\$182	A2
Wetherington	Trevor	TTW	Executive Director	5/2/2007	Revised memo re: effect of CAP program on open years and IRS exams for FIN 48 purposes	0.7	\$575	\$403	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Q1 - Meet with J. Erickson to discuss Luxembourg valuation allowance issue	0.7	\$300	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Prepare workplan with workpaper references	0.9	\$300	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Review FIN 48 workpapers for sign-off.	1.2	\$300	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	5/3/2007	Make additions and edits to the FIN 48 summary memo	1.6	\$300	\$480	A2
Rothmund	Mario Valentin	MVR	Senior	5/3/2007	Walked M. Hatzfeld through FAS 144 analysis and cleared review notes accordingly.	5.1	\$250	\$1,275	A2
Sheckell	Steven F.	SFS	Partner	5/3/2007	Preparation of Q1 memo related to whistleblower claim	0.6	\$575	\$345	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Packard - Discussion with A. Brazier related to proper interpretation and application of SOP 98-1 to step 1 SAP implementation costs at Packard.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/4/2007	Discussion with A. Brazier related to proper interpretation and application of FAS 144 to step 1 cashflow assumptions for Steering business.	0.8	\$470	\$376	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of email regarding France FIN 48 issues.	0.1	\$300	\$30	A2
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of e-mail to A. Krabill re: Spain uncertain tax position and France items to be sent for review.	0.3	\$300	\$90	A2
Hegelmann	Julie Ann	JAH	Senior	5/4/2007	Preparation of e-mail to D. Kelley re: France FIN 48 items not recorded in U.S.	0.3	\$300	\$90	A2
Henly	James W.	JWH	Executive Director	5/4/2007	FAS 144 Fixed Asset Review	4.1	\$575	\$2,358	A2
Imberger	Guido	GI	Senior Manager	5/4/2007	Saginaw - Document Cadiz restructuring accrual.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	5/4/2007	Saginaw - Discussion with EY Spain regarding their questions related to the Cadiz restructuring accrual posted in Q1 2007.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Review of the post review report procedure draft letters for the segment restatement 8-K to be filed.	2.1	\$470	\$987	A2
Ranney	Amber C.	ACR	Senior	5/4/2007	Reviewing supporting schedules for the Company's segment restatement for the reclassification of legacy employee costs.	2.8	\$275	\$770	A2
Schaffert	Glen A.	GAS	Partner	5/4/2007	Time spent addressing concerns from the whistleblower accusations.	0.9	\$825	\$743	A2
Sheckell	Steven F.	SFS	Partner	5/4/2007	Preparation of Q1 memo related to whistleblower claim	0.4	\$575	\$230	A2
Asher	Kevin F.	KFA	Partner	5/7/2007	Call with E&Y national regarding Mothershead	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of Company's memorandum regarding recasting of pension/oped legacy costs.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/7/2007	Review of pension/oped legacy cost adjustment 8-K paperwork documentation.	2.4	\$330	\$792	A2
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Discuss with D. Kelley FIN 48 items that need conclusion and sign-off	0.4	\$300	\$120	A2
Hegelmann	Julie Ann	JAH	Senior	5/7/2007	Review workpapers and flag those that need partner workpaper sign-off	0.7	\$300	\$210	A2
Kelley	Daniel F.	DFK	Partner	5/7/2007	Review of FIN 48 calculation	4.1	\$575	\$2,358	A2
Krabill	Aaron J.	AJK	Senior	5/7/2007	Review of final FIN 48 reserves.	1.4	\$470	\$658	A2
Miller	Nicholas S.	NSM	Manager	5/7/2007	Preparation of inventory break-out by type (i.e. raw, wip, finished goods) for A. Brazier to provide info in regards to a claim against the company.	1.0	\$330	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schaffert	Glen A.	GAS	Partner	5/7/2007	Time spent addressing concerns from the whistleblower accusations.	0.9	\$825	\$743	A2
Sheckell	Steven F.	SFS	Partner	5/7/2007	Review Mothershead documentation	1.8	\$575	\$1,035	A2
Boehm	Michael J.	MJB	Manager	5/8/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.8	\$330	\$264	A2
Krabill	Aaron J.	AIK	Senior Manager	5/8/2007	Discussion of audit procedures related to the segment restatement with M. Boehm.	1.1	\$470	\$517	A2
Boehm	Michael J.	MJB	Manager	5/9/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/10/2007	Discussed pension/opeb 8-K tie out with L. Schwandt.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	5/10/2007	Review of pension/opeb legacy cost adjustment 8-K workpaper documentation.	0.6	\$330	\$198	A2
Krabill	Aaron J.	AIK	Senior Manager	5/10/2007	Review of segment restatement workpapers.	0.9	\$470	\$423	A2
Schwandt	Lisa N.	LNS	Manager Staff	5/10/2007	Corporate-Recalculating segment restatement schedules.	3.3	\$140	\$462	A2
Aster	Kevin F.	KFA	Partner	5/14/2007	Review of the Mothershead memo and related issues	1.7	\$770	\$1,309	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Prepared correspondence to E. Dillard regarding divisional approval of recasting amounts in connection with 8-K.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Status update call with A. Krabill regarding 8-K related to pension recasting.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Reviewed correspondence from E. Dillard regarding pension/opeb historical recasting methodology.	0.6	\$330	\$198	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Reviewed supplemental audit guidance related to reissuance of audit report in connection with 8-K.	0.7	\$330	\$231	A2
Boehm	Michael J.	MJB	Manager	5/14/2007	Researched comparable 8-K's to determine practice related to subsequent event footnote disclosures upon report reissuance.	1.4	\$330	\$462	A2
Hegelmann	Julie Ann	JAH	Senior	5/14/2007	Make edits to FIN 48 summary of audit procedures memo	2.2	\$300	\$660	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Call with A. Kulikowski regarding MD&A status for pension/OPeB recasting 8-K.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	5/15/2007	Review of Supplemental Audit Guidance and AU 530/560 related to subsequent event disclosures in reissued audit reports.	0.7	\$330	\$231	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	5/15/2007	Conference call with J. Henning and A. Krabill regarding subsequent event disclosures in pension recast 8-K.	0.9	\$330	\$297	A2
Henning	Jeffrey M.	JMH	Partner	5/15/2007	Conf call re: Segment restatement sub event disclosure requirements	0.4	\$575	\$230	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Correspondence with S. Whitfield regarding legacy cost recasting supporting documentation.	0.1	\$330	\$33	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Call with A. Kulikowski regarding footnote 17 and Item 7 of restated 10-K.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Discussed subsequent event footnote in legacy cost recasting 8-K with S. Sheckell.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Met with A. Krabill to discuss status of 8-K to restate 10-K.	0.4	\$330	\$132	A2
Boehm	Michael J.	MJB	Manager	5/16/2007	Review of the out of restated 10-K.	0.7	\$330	\$231	A2
Kelley	Daniel F.	DFK	Partner	5/16/2007	Review FIN 48 process memo.	3.0	\$575	\$1,725	A2
Sheckell	Steven F.	SFS	Partner	5/16/2007	Review Mothershead memo and related comments	3.5	\$575	\$2,013	A2
Asher	Kevin F.	KFA	Partner	5/17/2007	Review of the Mothershead memo and related issues	1.1	\$770	\$847	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussion with A. Kulikowski regarding COGS and SG&A allocation within 10-K restatement.	0.2	\$330	\$66	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Discussed gross margin % within MD&A of 10K restatement with K. Homer.	0.3	\$330	\$99	A2
Boehm	Michael J.	MJB	Manager	5/17/2007	Met with K. Homer to discuss MD&A tie out related to 10K restatement.	0.3	\$330	\$99	A2
Homer	Kevin John	KJH	Staff	5/17/2007	Tie out of management discussion section of proposed restated 10-K due to change in footnote 21 relating to legacy costs of pension plans.	2.2	\$220	\$484	A2
Krabill	Aaron J.	AJK	Senior Manager	5/17/2007	Review of workpapers relating to the segment restatement 8-K.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	5/17/2007	Review Mothershead memo and related comments	2.8	\$575	\$1,610	A2
Asher	Kevin F.	KFA	Partner	5/18/2007	Review of the Mothershead memo and related issues	1.1	\$770	\$847	A2
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Meeting with M. Boehm to discuss the procedures performed on the segment restatement 8-K.	0.4	\$470	\$188	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AIK	Senior Manager	5/21/2007	Review of segment restatement 8-k workpapers.	0.8	\$470	\$376	A2
Sheckell	Steven F.	SFS	Partner	5/21/2007	Review Mothershead memo	0.6	\$575	\$345	A2
Krabill	Aaron J.	AIK	Senior Manager	5/22/2007	Call with A. Brazier to discuss the Cadiz supplier deposit matter.	0.5	\$470	\$235	A2
Krabill	Aaron J.	AIK	Senior Manager	5/22/2007	Conference calls with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AIK	Senior Manager	5/22/2007	Meeting with A. Kulikowski to discuss segment restatement 8-k open items.	0.6	\$470	\$282	A2
Sheckell	Steven F.	SFS	Partner	5/22/2007	Review Mothershead memo	1.4	\$575	\$805	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review T. Tamer's email related to non U.S. FAS 109 training.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review tax accounting process recommendations.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/22/2007	Prepare comments on agenda topics.	0.2	\$575	\$115	A2
Krabill	Aaron J.	AIK	Senior Manager	5/23/2007	Conference calls with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AIK	Senior Manager	5/23/2007	Conference call with D. Ryan, R. Stall, W. Tiliotti and J. Hendy to discuss E&Y questions after review of the M&E valuation methodology.	2.1	\$470	\$987	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Meeting with K. Stipp to determine current status of UAW, GM and Delphi negotiations and the impact on the timeline of selling Delphi's Interior product line before 12/31/06. Information required to finalize 2006 audit scope.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AIK	Senior Manager	5/24/2007	Conference call with M. Massimiliano to discuss Cadiz supplier deposit matters.	0.3	\$470	\$141	A2
Krabill	Aaron J.	AIK	Senior Manager	5/24/2007	Meeting with B. Murray and W. Tiliotti to discuss matters relating to our M&E valuation review.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AIK	Senior Manager	5/24/2007	Review of segment restatement 8-k workpapers.	1.4	\$470	\$658	A2
Tosto	Cathy I.	CIT	Partner	5/24/2007	Provide comments related to follow-up for European tax pack training.	0.2	\$575	\$115	A2
Tosto	Cathy I.	CIT	Partner	5/24/2007	Discussion with D. Kelley related comments on follow-up for European tax pack training.	0.2	\$575	\$115	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Artale	Sabrina A.	SAA	Manager	5/29/2007	SAS Review - Call with specialist to discuss initial valuation methodologies	1.4	\$330	\$462	A2
Schaffert	Glen A.	GAS	Partner	5/29/2007	Time spent addressing concerns from the whistleblower accusations.	0.6	\$825	\$495	A2
Sheckell	Steven F.	SFS	Partner	5/29/2007	Meeting with J. Williams and A. Brazier to discuss accounting for GM subsidy.	1.0	\$575	\$575	A2
Homer	Kevin John	KJH	Staff	5/30/2007	Review of footnote 17 and footnote 21 to ensure there were no changes from previous draft of 8-K due to restatement for segment realignment.	0.9	\$220	\$198	A2
Homer	Kevin John	KJH	Staff	5/30/2007	Meeting with A. Krabill to discuss updated opinion, dual dating of the opinion, and updating of the D&T representation letter that needed to be completed due to restated 8-K for segment realignment.	1.1	\$220	\$242	A2
Homer	Kevin John	KJH	Staff	5/30/2007	Updated the D&T representation letter and the opinion report due to 8-K restatement for segment realignment.	1.4	\$220	\$308	A2
Homer	Kevin John	KJH	Staff	5/30/2007	Review of MD&A section of updated 8-K due to restatement from segment realignment to determine changes made from previous draft.	3.8	\$220	\$836	A2
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Meeting with A. Kulikowski to discuss the status of our procedures on segment restatement 8-k.	0.6	\$470	\$282	A2
Tosto	Cathy I.	CIT	Partner	5/30/2007	Discuss with D. Kelley agenda for meeting with T. Tamer to discuss 2007 tax pack training, fresh start accounting issues, and bankruptcy tax issues.	0.4	\$575	\$230	A2
Artale	Sabrina A.	SAA	Manager	5/31/2007	SAS Review - initial review of material provided by specialist	1.2	\$330	\$396	A2
Tosto	Cathy I.	CIT	Partner	5/31/2007	Meeting with T. Tamer and D. Kelley to discuss 2007 tax pack training, fresh start accounting issues, and bankruptcy tax issues.	3.0	\$575	\$1,725	A2
Artale	Sabrina A.	SAA	Manager	6/1/2007	SAS Review - Call with specialist to discuss initial inventory valuation methodologies	1.4	\$330	\$462	A2
Financial Remediation						A2 Corporate Project Total:		<u>173.6</u>	<u>\$76,873</u>

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	4/30/2007	Preparing a memo in order to document the audit procedures we plan to perform during the 2007 to get comfortable with the inventory balances at the Packard Division (memo necessary due to the material weakness at this division).	3.1	\$250	\$775	A2
Henning	Jeffrey M.	JMH	Partner	5/1/2007	Planning sessions with Packard Division personnel relative to inventory audit approach given material weakness remediation	1.2	\$575	\$690	A2
Miller	Nicholas S.	NSM	Manager	5/1/2007	Packard - Review of inventory audit plan, which must be adjusted due to 1) the 2006 Material Weakness, and 2) the 2007 waived implementation of SAP.	2.1	\$330	\$693	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Meeting with F. Nance and T. Cooney to discuss SAP implementation implications on inventory reporting and tracking in 2007 to remediate material weakness.	1.2	\$470	\$564	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/2/2007	Meeting with N. Miller and J. Henning to discuss SAP implementation implications on inventory reporting and tracking in 2007 to remediate material weakness.	1.9	\$470	\$893	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2007	Planning sessions with Packard Division personnel relative to inventory audit approach given material weakness remediation	2.9	\$575	\$1,668	A2
Marold	Erick W.	EWB	Senior	5/1/2007	Documented our review of high-risk open deficiencies.	1.1	\$275	\$303	A2
Boehm	Michael J.	MBJ	Manager	5/1/5/2007	Prepared correspondence to M. Hatzfeld regarding Internal Audit-identified deficiencies.	0.3	\$330	\$99	A2
Boehm	Michael J.	MBJ	Manager	5/1/5/2007	Met with M. Fawcett to discuss procedures to input internal audit-identified deficiencies into SOX Tracker.	0.4	\$330	\$132	A2
Boehm	Michael J.	MBJ	Manager	5/1/7/2007	Review of fixed asset remediation plan provided by R. Hofmann.	1.3	\$330	\$429	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Meeting with D. Bayles to discuss tooling remediation plan.	1.2	\$470	\$564	A2
Henning	Jeffrey M.	JMH	Partner	5/24/2007	Conference call relative to tooling remediation	0.6	\$575	\$345	A2
Shackell	Steven F.	SFS	Partner	5/24/2007	Discussion of tooling material weakness remediation	0.7	\$575	\$403	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fresh Start Accounting									
Asher	Kevin F.	KFA	Partner	5/1/2007	Meeting related to accounting for Fresh Start Chapter 11 emergence	1.3	\$770	\$1,001	A2
Krabill	Aaron J.	AJK	Senior Manager	5/2/2007	Status update meeting with B. Murray to discuss the status of various fresh start accounting topics	0.8	\$470	\$376	A2
Asher	Kevin F.	KFA	Partner	5/3/2007	Attendance of the fresh start accounting steering committee meeting	2.1	\$770	\$1,617	A2
Krabill	Aaron J.	AJK	Senior Manager	5/3/2007	Attending the Fresh start advisory committee meeting.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Research of fresh start accounting topics for discussion with B. Murray.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/9/2007	Meeting with B. Murray to discuss current fresh start accounting topics.	1.2	\$470	\$564	A2
Krabill	Aaron J.	AJK	Senior Manager	5/16/2007	Meeting with J. Williams, A. Brazier, B. Murray and S. Sheckell to discuss the Company's planned revisions to accounting policies with fresh start accounting.	1.3	\$470	\$611	A2
Sheckell	Steven F.	SFS	Partner	5/16/2007	Attend fresh start accounting policy meeting	1.4	\$575	\$805	A2
Krabill	Aaron J.	AJK	Senior Manager	5/21/2007	Research relating to fresh start accounting policy changes being considered by the Company.	0.7	\$470	\$329	A2
Krabill	Aaron J.	AJK	Senior Manager	5/22/2007	Research relating to fresh start accounting policy changes being considered by the Company.	1.1	\$470	\$517	A2
Krabill	Aaron J.	AJK	Senior Manager	5/23/2007	Call with B. Murray to discuss various fresh-start matters.	0.8	\$470	\$376	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Research relating to fresh start accounting policy changes being considered by the Company.	0.6	\$470	\$282	A2
Krabill	Aaron J.	AJK	Senior Manager	5/24/2007	Attending the Fresh Start Advisory Committee meeting with client personnel and KPMG valuation team.	1.1	\$470	\$517	A2
A2 Financial Remediation Project Total:						<u>18.8</u>		<u>\$7,797</u>	

Powerttrain - Summarizing 2006 tooling comments in preparation with meeting with Delphi A regarding Company's Material Weakness

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	5/24/2007	Fresh start accounting steering meeting	1.1	\$575	\$633	A2
Heidy	James W.	JWH	Executive Director	5/29/2007	SAS Review KPMG conf call regarding methodology	2.0	\$575	\$1,150	A2
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Meeting with K. Voith, W. Tiliotti and S. Sheckell to discuss BEV and intangible valuation methodology for fresh start accounting.	2.1	\$470	\$987	A2
Krabill	Aaron J.	AJK	Senior Manager	5/29/2007	Preparation of budget for fresh start audit work.	1.2	\$470	\$564	A2
Sheckell	Steven F.	SFS	Partner	5/29/2007	Fresh start accounting valuation meeting with KPMG	2.6	\$575	\$1,495	A2
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Conference call with J. Burns and S. Sheckell to prepare for the upcoming call with KPMG valuation team and client regarding BEV and intangible fresh start valuations.	2.4	\$470	\$1,128	A2
Krabill	Aaron J.	AJK	Senior Manager	5/30/2007	Meeting with B. Murray to discuss various fresh start accounting topics.	1.1	\$470	\$517	A2
Marold	Erick W.	EWM	Senior	5/30/2007	Fresh Start - Accumulation of special tool information.	0.3	\$275	\$83	A2
Marold	Erick W.	EWM	Senior	5/30/2007	Fresh Start - Preparation of memo outlining 2006 tooling observations.	0.6	\$275	\$165	A2
Marold	Erick W.	EWM	Senior	6/1/2007	Fresh Start - Accumulation of special tool information.	0.7	\$275	\$193	A2
Marold	Erick W.	EWM	Senior	6/1/2007	Fresh Start - Preparation of memo outlining 2006 tooling observations.	2.2	\$275	\$605	A2
A2 Fresh Start Accounting Project Total:						30.6		\$15,407	
Furukawa Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Revise Furukawa engagement letter per N. Miller.	0.8	\$140	\$112	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: received cash confirmation from Bank of America and agreed to cash account reconciliation.	0.3	\$220	\$66	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: reviewed supporting documentation received from M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: worked on testing of capital contributions.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	5/14/2007	Furukawa: worked on tie-out and testing of purchase and expense transactions testing.	3.9	\$220	\$858	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: continued work on testing of purchases and expense transactions.	0.9	\$220	\$198	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: conference call with M. Schuppe to walk through additional questions after first pass through of substantive procedures.	1.2	\$220	\$264	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: completed testing of sample of sales transactions for substantive procedures.	1.9	\$220	\$418	A2
Horner	Kevin John	KJH	Staff	5/15/2007	Furukawa: worked on completing small business work programs for applicable audit areas.	1.9	\$220	\$418	A2
Miller	Nicholas S.	NSM	Manager	5/15/2007	Completion of engagement letter for the Furukawa audit.	1.1	\$330	\$363	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: meeting with N. Miller to discuss substantive audit procedures performed and follow-up questions for M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: prepared agenda for conference call with M. Schuppe.	0.4	\$220	\$88	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: reviewed subsequent cash disbursements and made selections for unrecorded liabilities search.	1.1	\$220	\$242	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: updated planning documents (ASM, UBT, ICFC).	1.6	\$220	\$352	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Furukawa: completed small business work programs for applicable audit areas.	1.9	\$220	\$418	A2
Miller	Nicholas S.	NSM	Manager	5/16/2007	Review of substantive workpapers for the Furukawa audit.	2.9	\$330	\$957	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: meeting with N. Miller to go over review notes and revenue recognition questions.	0.6	\$220	\$132	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: updated ASM, UBT, and ICFC planning documents based on responses from M. Schuppe during conference call.	0.8	\$220	\$176	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: conference call with M. Schuppe to go over follow-up questions for planning documents and complete the fraud discussion.	1.4	\$220	\$308	A2
Horner	Kevin John	KJH	Staff	5/17/2007	Furukawa: worked on clearing review notes from N. Miller relating to substantive work.	1.4	\$220	\$308	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/17/2007	Review of substantive work papers for the Furukawa audit.	0.3	\$330	\$99	A2
Homer	Kevin John	KJH	Staff	5/29/2007	Furukawa: received amended agreement relating to Solara project for the joint venture and tied out for expense transaction testing.	0.3	\$220	\$66	A2
Homer	Kevin John	KJH	Staff	5/29/2007	Furukawa: updated the criteria for use document for workpaper references.	0.3	\$220	\$66	A2
Homer	Kevin John	KJH	Staff	5/29/2007	Furukawa: completed sales and purchases walkthrough	1.9	\$220	\$418	A2
Homer	Kevin John	KJH	Staff	5/31/2007	Furukawa: updated the summary of audit differences based on results of substantive procedures.	0.6	\$220	\$132	A2
Homer	Kevin John	KJH	Staff	5/31/2007	Furukawa: complete search for unrecorded liabilities.	1.9	\$220	\$418	A2
A2 Furukawa Project Total:						<u>31.1</u>		<u>\$7,251</u>	
IT Remediation									
Stille	Mark Jacob	MJS	Senior	5/1/2007	Mapping of QAD application controls to Financial framework controls.	2.4	\$250	\$600	A2
Stille	Mark Jacob	MJS	Senior	5/2/2007	Mapping of QAD application controls to Financial framework controls.	2.2	\$250	\$550	A2
Stille	Mark Jacob	MJS	Senior	5/3/2007	Mapping of QAD application controls to Financial framework controls.	1.3	\$250	\$325	A2
A2 IT Remediation Project Total:						<u>5.9</u>		<u>\$1,475</u>	
SAP Pre-Implementation									
Buser	Jay	JB	Manager	4/30/2007	Discussion w/ S. Pacella regarding SAP implementation project and client deliverable	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	4/30/2007	Review of application controls for Packard SAP implementation review.	1.6	\$330	\$528	A2
Cash	Kevin L.	KLC	Partner	4/30/2007	Meeting with T. Tinko re SAP considerations noted during audit and Packard procedures	0.8	\$575	\$460	A2
Cash	Kevin L.	KLC	Partner	4/30/2007	Preparation for meeting with T. Tinko and D. Bayles re SAP issues noted in audit and Packard procedures	2.6	\$575	\$1,495	A2
Henning	Jeffrey M.	JMH	Partner	4/30/2007	Meeting with T. Tinko re: Observations around SAP and related rollouts	1.1	\$575	\$633	A2
Kinzly	Mark P.	MPK	Senior	4/30/2007	Review comments for Financial Reporting compensating controls.	5.0	\$250	\$1,250	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	4/30/2007	Meeting with J. Buser to discuss status and feedback from T. Tinko meeting.	0.5	\$330	\$165	A2
Pacella	Shannon M.	SMP	Manager	4/30/2007	Meeting with T. Tinko to discuss SAP overall observations and Packard implementation status. Attendees: J. Henning and K. Cash, and D. Bayles	1.1	\$330	\$363	A2
Stille	Mark Jacob	MIS	Senior	4/30/2007	Review of documentation related to Dacor to SAP conversion.	0.7	\$250	\$175	A2
Ciungu	Roxana M.	RMC	Staff	5/1/2007	Perform an inventory of the received items and put together an updated request list for Dacor to SAP conversion	3.1	\$140	\$434	A2
Buser	Jay	JB	Manager	5/2/2007	Meeting with F. Nance, J. Dixon, T. Cooney, and A. Bianco to discuss walkthrough/control documentation processes.	1.9	\$330	\$627	A2
Buser	Jay	JB	Manager	5/2/2007	Packard SAP implementation status meeting with M. Cunningham, R. Heidenreich, J. Dixon, C. Zerrul, A. Bianco and E&Y team.	1.3	\$330	\$429	A2
Buser	Jay	JB	Manager	5/2/2007	Preparation of materials for Packard SAP implementation status meeting with M. Cunningham, R. Heidenreich, J. Dixon, C. Zerrul, A. Bianco and E&Y team.	3.8	\$330	\$1,254	A2
Cash	Kevin L.	KLC	Partner	5/2/2007	Conference call status update for Packard SAP implementation project.	1.9	\$575	\$1,093	A2
Henning	Jeffrey M.	JMH	Partner	5/2/2007	Review Packard draft deliverable, presentation with company	1.9	\$575	\$1,093	A2
Miller	Nicholas S.	NSM	Manager	5/2/2007	Packard - Meeting with F. Nance, A. Bianco, J. Dixon, J. Buser, J. Henning, T. Cooney and M. Hatzfeld to address the new risks and the updated SOX documentation for inventory and revenue as a result of the SAP implementation.	1.9	\$330	\$627	A2
Pacella	Shannon M.	SMP	Manager	5/3/2007	Reviewed client data request to send to N. Torres re: Dacor to SAP conversion.	0.8	\$330	\$264	A2
Pacella	Shannon M.	SMP	Manager	5/3/2007	Review documentation sent from A. Bianco to understand process for redesign roles based on audit requirements.	0.9	\$330	\$297	A2
Pedersen	Erik	EP	Senior	5/3/2007	Developing client assistance listing for SAP role redesign review	2.1	\$250	\$525	A2
Pedersen	Erik	EP	Senior	5/3/2007	Reviewing SAP Role Redesign work program	2.1	\$250	\$525	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Res	Affidavit Number
Pedersen	Erik	EP	Senior	5/3/2007	Reviewing SAP role redesign summary documents provided by the client	3.8	\$250	\$950	A2
Cash	Kevin L.	KLC	Partner	5/4/2007	Meeting with M. Andrud re SAP implementation discussion and plans for 2007 re accounting for coming out of bankruptcy	1.4	\$575	\$805	A2
Cash	Kevin L.	KLC	Partner	5/4/2007	Prep for meeting with M. Andrud re SAP Packard project	2.1	\$575	\$1,208	A2
Henning	Jeffrey M.	JMH	Partner	5/4/2007	Meeting with M. Andrud, K. Cash and S. Pacella to summarize key issues in SAP roll out plan	1.2	\$575	\$690	A2
Pacella	Shannon M.	SMP	Manager	5/4/2007	Attend meeting with M. Andrud, K. Cash and J. Henning to discuss status of Packard SAP implementation and SAP Governance Committee.	1.2	\$330	\$396	A2
Pedersen	Erik	EP	Senior	5/4/2007	Developing client assistance listing for SAP role redesign review	1.8	\$250	\$450	A2
Pedersen	Erik	EP	Senior	5/4/2007	Reviewing SAP role redesign summary documents provided by the client	3.6	\$250	\$900	A2
Buser	Jay	JB	Manager	5/7/2007	Preparing example documents for A. Bianco and F. Nance for Packard Application control testing.	0.7	\$330	\$231	A2
Pacella	Shannon M.	SMP	Manager	5/7/2007	Reviewed documentation provided by A. Bianco based on our client assistance listing in order to perform testing procedures.	0.4	\$330	\$132	A2
Pacella	Shannon M.	SMP	Manager	5/7/2007	Meeting with A. Bianco to discuss status on providing the documentation we requested to perform our testing procedures on the SAP role redesign project	1.1	\$330	\$363	A2
Pedersen	Erik	EP	Senior	5/7/2007	SAP Role redesign update call with S. Pacella and A. Bianco.	0.8	\$250	\$200	A2
Pedersen	Erik	EP	Senior	5/7/2007	Reviewing SAP role redesign documentation obtained from A. Bianco.	1.9	\$250	\$475	A2
Buser	Jay	JB	Manager	5/9/2007	Conference call to discuss project management feedback from Packard SAP implementation with M. Cunningham, R. Heidereich, K. Witman, and B. Devitt	1.0	\$330	\$330	A2
Cash	Kevin L.	KLC	Partner	5/9/2007	Follow-up re final deliverable discussions with Delphi team-Project management piece	1.4	\$575	\$805	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Devitt	Barry J.	BJD	Senior Manager	5/9/2007	Help prepare deliverable for SAP project.	4.4	\$520	\$2,288	A2
Cash	Kevin L.	KLC	Partner	5/10/2007	Follow-up re final deliverable discussions with Delphi team-Project management piece	1.2	\$575	\$690	A2
Devitt	Barry J.	BJD	Senior Manager	5/10/2007	Discuss deliverable with K. Cash.	0.8	\$520	\$416	A2
Devitt	Barry J.	BJD	Senior Manager	5/10/2007	Finalize report for management.	2.8	\$520	\$1,456	A2
Henning	Jeffrey M.	JMH	Partner	5/10/2007	Conference call with B. Devitt and K. Cash re: program management recommendations	0.8	\$575	\$460	A2
Buser	Jay	JB	Manager	5/11/2007	Review of SAP compensating control testing performed.	1.1	\$330	\$363	A2
Henning	Jeffrey M.	JMH	Partner	5/11/2007	Conference calls with B. Devitt and K. Cash re: program management recommendations	0.2	\$575	\$115	A2
Clarke	Hayley L.	HLC	Staff	5/15/2007	Update estimated hours table for J. Buser.	0.3	\$220	\$66	A2
Clarke	Hayley L.	HLC	Staff	5/15/2007	Revise documentation to provide as an example.	1.7	\$220	\$374	A2
Pacella	Shannon M.	SMP	Manager	5/15/2007	Review documentation sent from N. Torres to identify status on documentation requests.	0.5	\$330	\$165	A2
Buser	Jay	JB	Manager	5/17/2007	Preparing example documents for A. Bianco and F. Nance for Packard Application control testing.	0.4	\$330	\$132	A2
Buser	Jay	JB	Manager	5/17/2007	Pulling together example business process documentation for M. Andrud.	0.6	\$330	\$198	A2
Clarke	Hayley L.	HLC	Staff	5/17/2007	Revise documentation to provide as an example.	0.5	\$220	\$110	A2
Miller	Nicholas S.	NSM	Manager	5/17/2007	Meeting with J. Nolan, S. Pacella and certain IT personnel to discuss the status of the DGL to SAP conversion, including how the Company is addressing the new control environment.	2.1	\$330	\$693	A2
Pacella	Shannon M.	SMP	Manager	5/17/2007	Meeting with J. Nolan and R. Otto, N. Miller, and M. Stille to discuss project status/project documentation for the DGL to SAP conversion	2.6	\$330	\$858	A2
Pedersen	Erik	EP	Senior	5/17/2007	Review of meeting presentation for SAP Role Redesign	1.2	\$250	\$300	A2
Pedersen	Erik	EP	Senior	5/17/2007	Review of project plan for SAP Role redesign	2.6	\$250	\$650	A2
Stille	Mark Jacob	MJS	Senior	5/17/2007	DGL to SAP conversion meeting with S. Pacella, N. Miller and J. Nolan.	2.4	\$250	\$600	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Downloaded documents from the SharePoint relating to Dacor to SAP conversion and updated the request list.	3.6	\$140	\$504	A2
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Downloaded documents from the SharePoint relating to DCL to SAP conversion.	2.6	\$140	\$364	A2
Pacella	Shannon M.	SMP	Manager	5/18/2007	Develop work program to perform audit procedures around conversion from Dacor to SAP.	0.8	\$330	\$264	A2
Pedersen	Erik	EP	Senior	5/18/2007	Review of meeting presentation for SAP Role redesign	1.1	\$250	\$275	A2
Buser	Jay	JB	Manager	5/21/2007	Attendance of client call for proj. mgmt and prog. governance w/ R. Heidenreich, K. Wittman, J. Henning, and B. Devitt	0.6	\$330	\$198	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Created a question list with the outstanding materials for step 1, Project plan review.	0.7	\$140	\$98	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Gained an understanding of the project objectives, structure, phases, and timelines as well as assess the impact of the project on the control environment	3.4	\$140	\$476	A2
Ciungu	Roxana M.	RMC	Staff	5/21/2007	Gained an understanding of the project plan and reviewed the activities included.	3.8	\$140	\$532	A2
Buser	Jay	JB	Manager	5/23/2007	Internal proj. mgmt/program governance call w/ B. Devitt and J. Henning	0.5	\$330	\$165	A2
Ciungu	Roxana M.	RMC	Staff	5/23/2007	Review the Test Directory website to evaluate the documentation.	0.8	\$140	\$112	A2
Henning Aquino	Jeffrey M. Heather	JMH HRA	Partner Client Serving Associate	5/23/2007	Packard findings review call	0.5	\$575	\$288	A2
Buser	Jay	JB	Manager	5/24/2007	Preparation of Delphi SAP billing (April 07) schedule per J. Buser.	0.4	\$140	\$56	A2
Buser	Jay	JB	Manager	5/24/2007	Attendance of client call for proj. mgmt and prog governance w/ R. Heidenreich, K. Wittman, J. Henning, and B. Devitt	0.9	\$330	\$297	A2
Devitt	Barry J.	BJD	Senior Manager	5/24/2007	Attendance of client call for proj. mgmt and prog governance w/ R. Heidenreich, K. Wittman, J. Henning, and J. Buser	2.5	\$520	\$1,300	A2
Henning Pedersen	Jeffrey M. Erik	JMH EP	Partner Senior	5/24/2007	Packard findings review call	1.2	\$575	\$690	A2
				5/24/2007	Reviewing SAP Role Redesign management presentations and project plan	3.3	\$250	\$825	A2
Buser	Jay	JB	Manager	5/29/2007	Review of PowerPoint slides for management responses.	1.0	\$330	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Met with S. Pacella to discuss the status of Dacor to SAP project.	0.4	\$140	\$56	A2
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Downloaded change request management forms for the server for Dacor to SAP project and review them for completeness.	3.1	\$140	\$434	A2
Ciungu	Roxana M.	RMC	Staff	5/29/2007	Downloaded IQA and RD forms from the server for Dacor to SAP project and review them for completeness.	3.3	\$140	\$462	A2
Pacella	Shannon M.	SMP	Manager	5/29/2007	Provide feedback to team's questions.	0.2	\$330	\$66	A2
Pacella	Shannon M.	SMP	Manager	5/29/2007	Contact J. Nolan on additional questions regarding documentation requests.	0.3	\$330	\$99	A2
Miller	Nicholas S.	NSM	Manager	5/31/2007	Call with J. Garrett, S. Pacella and corporate accounting staff to discuss the implementation of SAP for the headquarters GL.	0.9	\$330	\$297	A2
Ciungu	Roxana M.	RMC	Staff	6/1/2007	SAP application controls testing review for inventory and revenue process.	2.4	\$140	\$336	A2
Ciungu	Roxana M.	RMC	Staff	6/1/2007	SAP application controls testing review for expenditure process.	2.7	\$140	\$378	A2
Stille	Mark Jacob	MJS	Senior	6/1/2007	Time spent reviewing Dacor to SAP documentation, workplan, questions with R. Ciungu.	0.6	\$250	\$150	A2
A2 SAP Pre-Implementation Project Total:						125.8		\$39,321	
Saginaw 2007 Audit									
Craig	Tashawna N.	TNC	Staff	4/19/2007	Met with G. Imberger to discuss walkthrough strategy	0.7	\$140	\$98	A2
Craig	Tashawna N.	TNC	Staff	4/19/2007	Prepared PBC list for walkthroughs	6.9	\$140	\$966	A2
Chamaro	Destiny D.	DDC	Staff	4/20/2007	Steering-Created folders to store workpapers relating to walkthroughs.	0.6	\$220	\$132	A2
Chamaro	Destiny D.	DDC	Staff	4/20/2007	Steering-Discussion with G. Imberger to discuss action plan to complete walkthroughs.	0.6	\$220	\$132	A2
Chamaro	Destiny D.	DDC	Staff	4/20/2007	Steering-Generated Client assistance request list for Steering to conduct walkthroughs.	3.1	\$220	\$682	A2
Chamaro	Destiny D.	DDC	Staff	4/20/2007	Steering-Reviewed client assistance list prepared by S. Craig for completeness.	1.6	\$220	\$352	A2
Craig	Tashawna N.	TNC	Staff	4/20/2007	Prepared PBC list for walkthroughs	8.1	\$140	\$1,134	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Documented the inventory walkthrough.	5.4	\$220	\$1,188	A2
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Meeting with D. Huston to discuss any changes regarding the processing of inventory.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Meet with V. Zolinski and S. Hatch to obtain the documents needed to walkthrough the inventory process.	1.3	\$220	\$286	A2
Chamorro	Destiny D.	DDC	Staff	4/23/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Met with B. Prueter to discuss status of walkthroughs	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Performed walkthrough for the Expenditure Cycle	1.2	\$140	\$168	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Performed walkthrough for the Fixed Asset Cycle	4.0	\$140	\$560	A2
Craig	Tashawna N.	TNC	Staff	4/23/2007	Reviewed PY walkthroughs to determine necessary documentation	2.4	\$140	\$336	A2
Imberger	Guido	GI	Senior Manager	4/23/2007	Discussion with B. Prueter, P. O'Bee, and L. Briggs regarding the timeline to proceed on walkthroughs.	0.3	\$470	\$141	A2
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Documented the inventory walkthrough.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Meet with V. Zolinski and S. Hatch to obtain the documents needed to walkthrough the inventory process.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	4/24/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	4/24/2007	Met with B. Prueter to discuss status of walkthroughs	0.6	\$140	\$84	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	4/24/2007	Performed walkthrough for the Fixed Asset Cycle	3.8	\$140	\$532	A2
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	4/25/2007	Steering-Update status meeting with B. Prueter.	0.6	\$220	\$132	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with B. Prueter to discuss status of walkthroughs	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with D. Gustin to discuss status of Revenue walkthrough	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Met with P. O'Bee to discuss status of Fixed Asset walkthrough	0.5	\$140	\$70	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Performed walk-through for Revenue cycle	2.7	\$140	\$378	A2
Craig	Tashawna N.	TNC	Staff	4/25/2007	Performed Walk-through for the Fixed Asset Cycle	1.4	\$140	\$196	A2
Chamorro	Destiny D.	DDC	Staff	4/26/2007	Steering-Roundtrip travel time to Saginaw from Lake Orion to perform audit work on the Steering Division.	0.6	*\$110	\$66	A2
Chamorro	Destiny D.	DDC	Staff	4/26/2007	Steering-Discussed walkthrough procedures and provide guidance to the Staff completing the walkthroughs.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	4/26/2007	Steering-Update status meeting with B. Prueter.	0.4	\$220	\$88	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Met with B. Prueter to discuss status of walkthroughs	0.6	\$140	\$84	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Met with P. O'Bee to discuss status of Fixed Asset walkthrough	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Performed walk-through for Revenue cycle	1.8	\$140	\$252	A2
Craig	Tashawna N.	TNC	Staff	4/26/2007	Performed Walk-through for the Expenditure Cycle	5.1	\$140	\$714	A2
Chamorro	Destiny D.	DDC	Staff	4/27/2007	Steering-Documented the inventory walkthrough.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	4/27/2007	Steering-Documented the Revenue Cycle walkthrough.	4.6	\$220	\$1,012	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chammaro	Destiny D.	DDC	Staff	4/27/2007	Steering-Reviewed documents provided by D. Gustin to document the Revenue Cycle walkthrough.	0.9	\$220	\$198	A2
Craig	Tashawna N.	TNC	Staff	4/27/2007	Performed walkthrough for the Expenditure Cycle	3.8	\$140	\$532	A2
Craig	Tashawna N.	TNC	Staff	4/27/2007	Performed walkthrough for the Fixed Asset Cycle	3.4	\$140	\$476	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Discussed open items/questions with S. Hatch and V. Zolinski regarding inventory costing.	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Reviewed the Fixed Asset Walkthrough.	0.6	\$220	\$132	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Status update with B. Prueter regarding status of open items.	0.8	\$220	\$176	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	2.1	\$220	\$462	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed Inventory Costing walkthrough.	2.1	\$220	\$462	A2
Chammaro	Destiny D.	DDC	Staff	4/30/2007	Steering-Completed Revenue Cycle Walkthrough.	2.2	\$220	\$484	A2
Craig	Tashawna N.	TNC	Staff	4/30/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	3.2	\$140	\$448	A2
Craig	Tashawna N.	TNC	Staff	4/30/2007	Saginaw - Performed Walkthrough of the Fixed Asset Cycle	5.1	\$140	\$714	A2
Chammaro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update discussion with G. Imberger.	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update discussion with M. Hatzfeld.	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	5/1/2007	Steering-Status update with B. Prueter regarding status of open items.	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	5/1/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chammaro	Destiny D.	DDC	Staff	5/1/2007	Steering-Discussed open items with Human Resource relating to the payroll cycle.	0.9	\$220	\$198	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Reviewed the Fixed Asset Walkthrough.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/1/2007	Steering-Developed Employee Cost Cycle Walkthrough.	3.2	\$220	\$704	A2
Craig	Tashawna N.	TNC	Staff	5/1/2007	Saginaw - Performed Walkthrough of the Employee Cost Cycle	0.8	\$140	\$112	A2
Craig	Tashawna N.	TNC	Staff	5/1/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	7.4	\$140	\$1,036	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Reviewed the Fixed Asset Walkthrough.	0.3	\$220	\$66	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Status update discussion with M. Hatzfeld.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed Fixed Asset Walkthrough with M. Hatzfeld during his review.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed open items with Human Resource relating to the payroll cycle.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Travel time to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	0.6	*\$110	\$66	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Status update discussion with G. Imberger.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Developed Employee Cost Cycle Walkthrough.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Completed Inventory Costing walkthrough.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/2/2007	Steering-Discussed inventory walkthrough with G. Imberger during the review process.	1.8	\$220	\$396	A2
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Performed Walkthrough of the Employee Cost Cycle	0.3	\$140	\$42	A2
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Met with G. Imberger to discuss review notes related to Fixed Asset walkthrough	1.3	\$140	\$182	A2
Craig	Tashawna N.	TNC	Staff	5/2/2007	Saginaw - Performed Walkthrough of the Expenditure Cycle	6.8	\$140	\$952	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	5/2/2007	Review walkthroughs (Fixed Assets and Inventory costing) at Delphi Saginaw.	5.6	\$470	\$2,632	A2
Chamorro	Destiny D.	DDC	Staff	5/3/2007	Steering-Discussed S. Craig's questions regarding walkthrough procedures performed.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/3/2007	Steering-Developed Employee Cost Cycle Walkthrough.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/3/2007	Steering-Completed Inventory Costing walkthrough.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	5/7/2007	Steering-Completed review notes relating to the Inventory Walkthrough.	0.8	\$220	\$176	A2
Chamorro	Destiny D.	DDC	Staff	5/7/2007	Steering-Completed review notes relating to the Fixed Asset Walkthrough.	0.9	\$220	\$198	A2
Chamorro	Destiny D.	DDC	Staff	5/7/2007	Steering-Discussed walkthroughs with G. Imberger.	1.2	\$220	\$264	A2
Chamorro	Destiny D.	DDC	Staff	5/7/2007	Steering-Worked on the Purchases and Accounts Payable walkthrough.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	5/7/2007	Review walkthrough of the sales cycle for the 2007 audit of Delphi Saginaw.	1.9	\$470	\$893	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Fixed Asset Walkthrough.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Inventory Walkthrough.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Worked on the Purchases and Accounts Payable walkthrough.	0.5	\$220	\$110	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Discussed walkthroughs open items with B. Prueter and B. Krauseneck.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Worked on the Payroll walkthrough.	1.4	\$220	\$308	A2
Chamorro	Destiny D.	DDC	Staff	5/8/2007	Steering-Completed review notes relating to the Revenue Cycle Walkthrough.	1.6	\$220	\$352	A2
Imberger	Guido	GI	Senior Manager	5/8/2007	Review expenditure and Payroll walkthrough for Saginaw Steering.	3.1	\$470	\$1,457	A2
Horner	Kevin John	KJH	Staff	5/16/2007	Saginaw. pulled Hyperion schedules per request of K. Tau.	0.4	\$220	\$88	A2
Hennig	Jeffrey M.	JMH	Partner	5/17/2007	Timing and staffing considerations in non sale scenarios	1.3	\$575	\$748	A2
Horner	Kevin John	KJH	Staff	5/29/2007	Saginaw Audit: pulled Hyperion and DGL data for D. Chamorro relating to Saginaw work.	0.9	\$220	\$198	A2
A2 Saginaw 2007 Audit Project Total:						153.6		\$30,549	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saginaw Carve-Out Audit									
Imberger	Guido	GI	Senior Manager	5/2/2007	Correspondence with E&Y Spain regarding their carve out audit as of 12/31/2006 of Steering Spain	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Tychy, Poland summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Livorno, Italy summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Cadiz, Spain audit strategies memorandum provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Review of Lingyun, China summary review memorandum provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/7/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	1.9	*\$235	\$447	A2
Imberger	Guido	GI	Senior Manager	5/7/2007	Review of draft carve out financial statements to develop a question list and a plan to proceed on the carve out audit of Delphi Steering as of 12/31/2006.	6.2	\$470	\$2,914	A2
Chammaro	Destiny D.	DDC	Staff	5/8/2007	Steering-Complete the ICFC for the Steering Carve-out	0.6	\$220	\$132	A2
Chammaro	Destiny D.	DDC	Staff	5/8/2007	Steering-Tied 2005 Balance Sheet Bridge to 2005 10K.	1.3	\$220	\$286	A2
Aguino	Heather	HRA	Client Serving Associate	5/9/2007	Coordination of Saginaw EL to B. Thelen per J. Henning.	0.2	\$140	\$28	A2
Chammaro	Destiny D.	DDC	Staff	5/9/2007	Steering-Processes the RADAR report to review statistics and to identify and open items.	0.4	\$220	\$88	A2
Chammaro	Destiny D.	DDC	Staff	5/9/2007	Steering-Tied 2005 Balance Sheet Bridge to 2005 10K.	0.8	\$220	\$176	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Complete the ICFC for the Steering Carve-out.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Ran PASSA's for all the significant accounts.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/9/2007	Steering-Prepared the Independence template for non-issues for the Steering Carve-out.	2.4	\$220	\$528	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Discussed the workplan designed to reviewed the 2005 & 2006 Corporate adjustments to the Steering division in preparation of standalone financial statements with M. Hatzfeld and G. Imberger.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/10/2007	Steering-Reviewed the 2005 Corporate adjustments to the Steering division in preparation of standalone financial statements.	2.1	\$220	\$462	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Tybby, Poland fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Livorno, Italy fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Cadiz, Spain fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.4	\$470	\$658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Review of Lingyun, China fee reporting, inter-office opinion, representation letters provided by international team and drafting of follow-up questions accordingly.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/10/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	1.9	*\$235	\$447	A2
Heming	Jeffrey M.	JMH	Partner	5/10/2007	Carve out audit status call with M. Hatzfeld	0.6	\$575	\$345	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	5/10/2007	Prepare a summary of changes made to the audited Hyperion balance sheet to prepare the carve out financial statement of Steering Division.	2.6	\$470	\$1,222	A2
Imberger	Guido	GI	Senior Manager	5/10/2007	Review of provided workpapers relative to the carve out financial statement of Delphi Saginaw.	6.6	\$470	\$3,102	A2
Chamorro	Destiny D.	DDC	Staff	5/11/2007	Steering-Discussed the status of the review of the Corporate adjustments.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/11/2007	Steering-Prepare footnote support for inclusion into E&Y's workpapers.	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/11/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamorro	Destiny D.	DDC	Staff	5/11/2007	Steering-Reviewed the 2005 Corporate adjustments to the Steering division in preparation of standalone financial statements.	2.4	\$220	\$528	A2
Chamorro	Destiny D.	DDC	Staff	5/11/2007	Steering-Reviewed the 2006 Corporate adjustments to the Steering division in preparation of standalone financial statements.	4.1	\$220	\$902	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Meeting with R. Marcola and J. Montgomery to discuss significant GAAP checklist disclosure requirements for carve-out financial statements	2.3	\$470	\$1,081	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Update meeting with J. Perkins to provide update on carve-out audit fieldwork procedures.	1.1	\$470	\$517	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Roundtrip travel time to Saginaw from Troy for purposes of 2006 carve-out audit fieldwork procedures.	2.0	*\$235	\$470	A2
Hartzfeld Jr.	Michael J.	MJH	Senior Manager	5/11/2007	Review of KPMG-provided support for push-down and allocation adjustments for 2005 and 2006 Steering Division carve-out financial statements	2.6	\$470	\$1,222	A2
Tau	King-Size	KST	Senior	5/11/2007	Call with D. Chamorro and G. Imberger on carve out status.	0.3	\$275	\$83	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	5/14/2007	Steering-Discussed with K. Tau the status of Carve-out adjustments and provided explanation regarding work performed.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	5/14/2007	Steering-Documented 2006 adjustments to the Financial Statements.	1.1	\$220	\$242	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Discussion with J. Perkins related to Cadiz audit status and significant issues and risks encountered.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Steering-Travel time roundtrip to Saginaw from Troy to attend FD and AFD meeting.	2.1	*\$235	\$494	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Review of planning activities 1 through 8 in AWS	3.2	\$470	\$1,504	A2
Henning	Jeffrey M.	JMH	Partner	5/14/2007	Conf call re: Status of carve out and 2007 audit planning	0.4	\$575	\$230	A2
Tau	King-Size	KST	Senior	5/14/2007	Discussion with D. Chamorro on 2005 and 2006 adjustments tie out.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	5/14/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.4	\$275	\$935	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Discussed open questions regarding the carve-out with E. Reinhert	0.4	\$220	\$88	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the Cash Flow Statement with G. Imberger.	0.7	\$220	\$154	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Update meeting with G. Imberger and K. Tau discussing the status of the carve-out.	1.1	\$220	\$242	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.8	\$220	\$396	A2
Chamorro	Destiny D.	DDC	Staff	5/15/2007	Steering-Ticked and Tied the Carve-out Financial Statements.	2.9	\$220	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local Polish engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.4	\$470	\$658	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local China engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.6	\$470	\$752	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2007	Conference call with local Italian engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.4	\$470	\$658	A2
Imberger	Guido	GI	Senior Manager	5/15/2007	Review KPMG Carve out model as of 12.31.2005 for Delphi Steering Carve out purposes.	3.7	\$470	\$1,739	A2
Imberger	Guido	GI	Senior Manager	5/15/2007	Review KPMG model as of 12.31.2006 for Delphi Steering carve out financials.	4.8	\$470	\$2,256	A2
Tau	King-Size	KST	Senior	5/15/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	5/15/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	2.7	\$275	\$743	A2
Tau	King-Size	KST	Senior	5/15/2007	Tie out of Corporate balance to Hyperion for carve out adjustments.	4.2	\$275	\$1,155	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Discussed open questions regarding the carve-out with E. Reinhert.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Travel time roundtrip to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.8	\$220	\$396	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Ticked and Tied the Carve-out Financial Statements Footnotes	2.3	\$220	\$506	A2
Chamarro	Destiny D.	DDC	Staff	5/16/2007	Steering-Ticked and Tied the Carve-out Financial Statements.	2.7	\$220	\$594	A2
Tau	King-Size	KST	Senior	5/16/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	5/16/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.2	\$275	\$880	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	5/16/2007	Tie out of Corporate balance to Hyperion for carve out adjustments.	3.7	\$275	\$1,018	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Discussed open questions regarding the carve-out with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the Cash Flow Statement with G. Imberger.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the 2005 adjustments to the carve-out financial statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Ticked and tied the Carve-out Financial Statements.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Ticked and tied the Carve-out Financial Statements Footnotes	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Travel time roundup to Saginaw from Lake Orion to perform walkthrough procedures on the Steering division.	1.1	*\$110	\$121	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Update meeting with G. Imberger and K. Tau discussing the status of the carve-out.	1.1	\$220	\$242	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Reviewed the 2006 adjustments to the carve-out financial statements.	1.4	\$220	\$308	A2
Chamarro	Destiny D.	DDC	Staff	5/17/2007	Steering-Performed journal entry testing for all journal vouchers selected due to lower scope.	2.1	\$220	\$462	A2
Ciungu	Roxana M.	RMC	Staff	5/17/2007	Updated the planning and conclusion memos.	1.6	\$140	\$224	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Discussion with J. Perkins related to Cadiz audit status and significant issues and risks encountered.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Review of planning activities 1 through 8 in AWS	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Steering-Travel time roundup to Saginaw from Troy to attend FD and AFD meeting.	2.1	*\$235	\$470	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/17/2007	Conference call with local Spanish engagement team to follow-up on inter-office summary review memorandum related to carve-out audit.	1.9	\$470	\$893	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Status meeting with J. Perkins on carve out related topics.	0.6	\$470	\$282	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Prepare summary of status on carve out audit for management.	0.7	\$470	\$329	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	5/17/2007	Review summary of unrecorded differences (prepared by D&T as of 12/31/2005) to identify potential errors in TB of Steering Division to be transferred to the Steering Division carve out summary of audit differences (prior year errors)	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review question list to be submitted to Steering Division for carve out audit purposes.	1.6	\$470	\$752	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review information received last year on opening balance adjustments made in KPMG carve out model to determine whether the division already provided information.	1.8	\$470	\$846	A2
Imberger	Guido	GI	Senior Manager	5/17/2007	Review workpapers for carve out financial statements with regard to Cash Flow Statement.	2.4	\$470	\$1,128	A2
Tau	King-Size	KST	Senior	5/17/2007	Discussion with D. Chamarro on open questions regarding carve out audit.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	5/17/2007	Review journal entry testing.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	5/17/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	1.4	\$275	\$385	A2
Tau	King-Size	KST	Senior	5/17/2007	Discussion with G. Imberger on 2005 and 2006 adjustments tie out questions and open items.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	5/17/2007	Tie out of Corporate balance to Hypertion for carve out adjustments.	2.8	\$275	\$770	A2
Clungu	Roxana M. Stille	RMC	Staff	5/18/2007	Updated the planning and conclusion memos.	0.5	\$140	\$70	A2
Stille	Mark Jacob	MJS	Senior	5/18/2007	Time spent updating AWS file for IT work related to Saginaw Carve-Out.	1.6	\$250	\$400	A2
Tau	King-Size	KST	Senior	5/18/2007	Reviewing 2005 and 2006 adjustment and footnote tie out.	3.1	\$275	\$853	A2
Tau	King-Size	KST	Senior	5/18/2007	Review journal entry testing.	3.2	\$275	\$880	A2
Hartfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Review of pension obligation details provided by R. Marcola related to Steering business pension plans.	0.6	\$470	\$282	A2
Hartfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Preparation for conference call with D. Knill to discuss status of Platinum transaction.	0.7	\$470	\$329	A2
Hartfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Discussion with J. Perkins regarding company position on Cogen accounting and conclusions reached relative to continued consolidation of Cadiz, Spain location.	0.9	\$470	\$423	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Meeting with R. Marcola to discuss E&Y comments on second draft of 2006 audited financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/22/2007	Scheduling of resources for next two weeks to finalize audit of Corporate allocations and financial reporting for 2006 audited financial statements.	1.1	\$470	\$517	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Discussion with R. Marcola relative to the carve out financial statements.	0.4	\$470	\$188	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Prepare a workplan and a status of the Steering Carve out audit. (assign team members and estimate time necessary to perform those worksteps).	0.9	\$470	\$423	A2
Imberger	Guido	GI	Senior Manager	5/22/2007	Conference call with R. Marcola to discuss our questions on the Steering Carve out financial statements.	1.1	\$470	\$517	A2
Pacella	Shannon M.	SMP	Manager	5/22/2007	Review of AWS file, sign-off of workpapers and customization of workplans.	0.8	\$330	\$264	A2
Channarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Work performed relating to review notes generated by M. Hatzfeld during the review of the carve-out workpapers.	0.6	\$220	\$132	A2
Channarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Reviewed open items list provided by G. Imberger.	0.8	\$220	\$176	A2
Channarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Reviewed scheduling/timeline for carve-out provided by G. Imberger.	0.8	\$220	\$176	A2
Channarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Assisted M. Hatzfeld in review of Carve-out workpapers.	1.6	\$220	\$352	A2
Channarro	Destiny D.	DDC	Staff	5/23/2007	Steering-Assisted M. Hatzfeld in review of Carve-out Financial Statements.	4.2	\$220	\$924	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of footnote support for carve-out financial statements.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of Hyperion Bridge reporting for the years ended 2005 and 2006, for purposes of the carve-out financial statements.	1.1	\$470	\$517	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/23/2007	Review of Financial Statement tie-out workpapers.	3.2	\$470	\$1,504	A2
Pacella	Shannon M.	SMP	Manager	5/23/2007	Review of AWS file, sign-off of workpapers and customization of workplans.	0.8	\$330	\$264	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	5/23/2007	Updating of AWS file worksteps - adding documentation.	5.5	\$250	\$1,375	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Reviewed open items list provided by G. Imberger.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Assisted M. Hatzfeld in review of Carve-out workpapers.	1.9	\$220	\$418	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Assisted M. Hatzfeld in review of Carve-out Financial Statements.	2.1	\$220	\$462	A2
Chamarro	Destiny D.	DDC	Staff	5/24/2007	Steering-Work performed relating to review notes generated by M. Hatzfeld during the review of the carve-out workpapers.	3.2	\$220	\$704	A2
Chiungu	Roxana M.	RMC	Staff	5/24/2007	Compared the carve-out AWS files with the 2006 corporate file.	3.4	\$140	\$476	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/24/2007	Review of Financial Statement tie-out workpapers.	3.1	\$470	\$1,457	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Discussed review items with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Generated open items/request list to provide to client.	0.8	\$220	\$176	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	3.2	\$220	\$704	A2
Chamarro	Destiny D.	DDC	Staff	5/29/2007	Steering-Completed review items related to the carve-out adjustments.	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Conference call with D. Knill and J. Perkins to discuss status of Steering sale.	0.9	\$470	\$423	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/29/2007	Review of open items list prepared by team to be presented to Saginaw division, Corporate Accounting and KPMG.	2.9	\$470	\$1,363	A2
Stille	Mark Jacob	MJS	Senior	5/29/2007	Updating/completion of AWS file for Steering.	1.1	\$250	\$275	A2
Tau	King-Size	KST	Senior	5/29/2007	Discussion with D. Chamarro on review notes and carve out questions.	3.2	\$275	\$880	A2
Tau	King-Size	KST	Senior	5/29/2007	Working on tying out carve out adjustments.	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Working on clearing review notes.	2.1	\$275	\$578	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Discussed review items with K. Tau.	0.7	\$220	\$154	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Generated open items/request list to provide to client.	0.9	\$220	\$198	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Completed review items related to the carve-out adjustments.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	1.8	\$220	\$396	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Discussed open items/open requests with M. Hatzfeld.	2.7	\$220	\$594	A2
Chamarro	Destiny D.	DDC	Staff	5/30/2007	Steering-Tied Corporate balances provided by the Steering Division to E&Y's year-end audit workpapers.	3.6	\$220	\$792	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/30/2007	Review of open items list prepared by team to be presented to Saginaw division, corporate accounting and KPMG.	4.1	\$470	\$1,927	A2
Tau	King-Size	KST	Senior	5/30/2007	Discussion with D. Chamarro on review notes and carve out questions.	0.6	\$275	\$165	A2
Tau	King-Size	KST	Senior	5/30/2007	Preparing carve out open questions/items.	0.9	\$275	\$248	A2
Tau	King-Size	KST	Senior	5/30/2007	Discussion with M. Hatzfeld and D. Chamarro on carve out items and questions.	2.8	\$275	\$770	A2
Tau	King-Size	KST	Senior	5/30/2007	Working on tying out carve out adjustments.	1.6	\$275	\$440	A2
Tau	King-Size	KST	Senior	5/30/2007	Working on clearing review notes.	1.3	\$275	\$358	A2
Chamarro	Destiny D.	DDC	Staff	5/31/2007	Steering-Discussed review items with K. Tau.	0.6	\$220	\$132	A2
Chamarro	Destiny D.	DDC	Staff	5/31/2007	Steering-Generated open items/request list to provide to client.	1.2	\$220	\$264	A2
Tau	King-Size	KST	Senior	5/31/2007	Working on the out of Corporate balance to Corporate 10K workpaper for carve out adjustments.	1.9	\$275	\$523	A2
Tau	King-Size	KST	Senior	5/31/2007	Working on tying out carve out adjustments.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	5/31/2007	Working on clearing review notes.	1.1	\$275	\$303	A2
Tau	King-Size	KST	Senior	5/31/2007	Preparing carve out open questions/items.	2.8	\$275	\$770	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Generated open items/request list to provide to client.	0.4	\$220	\$88	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Tied Corporate balances provided by the Steering Division to E&Y's year end audit workpapers.	1.2	\$220	\$264	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Documented 2006 Adjustments to the Carve-out Financial Statements.	1.6	\$220	\$352	A2
Chamarro	Destiny D.	DDC	Staff	6/1/2007	Steering-Completed review items related to the carve-out adjustments.	1.9	\$220	\$418	A2
A2 Saginaw Carve-Out Project Total:						261.3		\$82,339	
* Billed at 1/2 of hourly billing rate									
A2 Project Total:						822.3		\$271,481	

Tax Bankruptcy - A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	4/30/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, R. Ward, M. Ericson, and Skadden.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	4/30/2007	Weekly status call with J. Whitson, S. Gale, B. Sparks, R. Ward, J. Blank, and Skadden.	0.3	\$550	\$165	A3
Ward	Richard D.	RDW	Executive Director	4/30/2007	Weekly status update call with M. Ericson, J. Blank, Skadden and tax department personnel	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/3/2007	Reviewing schedules 13g/d for potential 382 impact and preparation for discussion with Skadden.	1.2	\$550	\$660	A3
Blank	Jacob M.	JMB	Partner	5/7/2007	Reviewing professional fee issue.	0.4	\$750	\$300	A3
Tosto	Cathy I.	CIT	Partner	5/7/2007	Finalize file for professional fee issue	0.2	\$680	\$136	A3
Ericson	Molly	ME	Manager	5/8/2007	Reconciling emergence date scenarios	1.9	\$550	\$1,045	A3
Ericson	Molly	ME	Manager	5/8/2007	Reviewing and editing emergence date scenarios	3.4	\$550	\$1,870	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Call with Feinberg from Skadden regarding modeling questions	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Review updated change-date alternative models	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/8/2007	Work with M. Ericson on model reflecting alternative emergence dates	1.3	\$750	\$975	A3
Blank	Jacob M.	JMB	Partner	5/10/2007	Reviewing tax forecast models.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/10/2007	Review and discussion of tax forecast model with R. Ward.	1.2	\$550	\$660	A3
Tucker	Howard J.	HJT	Partner	5/10/2007	Reviewing tax forecast models.	3.1	\$750	\$2,325	A3
Ward	Richard D.	RDW	Executive Director	5/10/2007	Call with D. Kelley regarding information needed for meeting with management	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Executive Director	5/10/2007	Discuss alternative emergence date models with H. Tucker, follow up on questions accordingly.	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	5/11/2007	Reviewing management presentation.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	5/11/2007	Reviewing tax forecast model, transmitting to Skadden, discussion with R. Ward, H. Tucker, and D. Kelley.	1.4	\$550	\$770	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing models	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing management presentation	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/11/2007	Reviewing and discussing management presentation with D. Kelley and R. Ward	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/11/2007	Discussion with H. Tucker, D. Kelley and M. Ericson regarding management presentation.	0.7	\$750	\$525	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	5/11/2007	Review and revise alternative change date models with H. Tucker and M. Ericson	0.8	\$750	\$600	A3
Blank	Jacob M.	JMB	Partner	5/13/2007	Reviewing forecast models.	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	5/13/2007	Preparing summary of current tax forecast models.	1.2	\$550	\$660	A3
Blank	Jacob M.	JMB	Partner	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, H. Tucker and M. Ericson.	1.1	\$750	\$825	A3
Blank	Jacob M.	JMB	Partner	5/14/2007	Reviewing forecast models.	1.4	\$750	\$1,050	A3
Ericson	Molly	ME	Manager	5/14/2007	Discussion with L. Piatt regarding model and summary.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/14/2007	Review and discuss summary with R. Ward; transmit to attorneys accordingly.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, H. Tucker and J. Blank.	1.0	\$550	\$550	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Weekly status call with the Company, attorneys, R. Ward, J. Blank and M. Ericson.	1.1	\$750	\$825	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Discuss 414(i) deduction scenarios with R. Ward and M. Ericson	0.7	\$750	\$525	A3
Tucker	Howard J.	HJT	Partner	5/14/2007	Reviewing tax forecast models.	3.2	\$750	\$2,400	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Discuss 414(i) deduction scenarios with H. Tucker and M. Ericson	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Weekly status update call with Delphi Tax Management, Skadden, H. Tucker, M. Ericson and L. Piatt	1.0	\$750	\$750	A3
Ward	Richard D.	RDW	Executive Director	5/14/2007	Review summary of 414(i) deduction summaries, discuss with M. Ericson	1.8	\$750	\$1,350	A3
Blank	Jacob M.	JMB	Partner	5/15/2007	Discuss due diligence report with R. Ward and H. Tucker	0.9	\$750	\$675	A3
Ericson	Molly	ME	Manager	5/15/2007	Call with R. Ward, C. Tosto and J. McBride regarding tax basis balance sheets and net unrealized built-in loss calculations	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Call with S. Gale, R. Ward and C. Tosto regarding tax basis balance sheets	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Planning/open issues discussion with R. Ward, H. Tucker, and L. Piatt	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/15/2007	Prepare email regarding tax requirements for valuations	1.6	\$550	\$880	A3
Ericson	Molly	ME	Manager	5/15/2007	Reviewing/analyzing schedules 13g/d filed since 12/31/06 for Sec. 382 purposes	2.3	\$550	\$1,265	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	5/15/2007	Discussion with C. Tosto re NUBIL issues.	0.6	\$600	\$360	A3
Piatt	Lauren E.	LEP	Staff	5/15/2007	Prepared a summary for the Delphi models and updated the models accordingly.	1.4	\$200	\$280	A3
Piatt	Lauren E.	LEP	Staff	5/15/2007	Travel time to New York from Atlanta to participate in a group discussion that examined the status of this engagement.	1.4	*\$100	\$140	A3
Tosto	Cathy I.	CTI	Partner	5/15/2007	Call with V. Strehlow re Delphi-IRS meeting.	0.3	\$680	\$204	A3
Tosto	Cathy I.	CTI	Partner	5/15/2007	Discuss tax basis balance sheet status with R. Ward and J. McBride	0.3	\$680	\$204	A3
Tosto Tucker	Cathy I.	CTI	Partner	5/15/2007	Begin review of PwC due diligence report	0.6	\$680	\$408	A3
Tucker	Howard J.	HJT	Partner	5/15/2007	Discuss due diligence report with J. Blank and R. Ward.	0.9	\$750	\$675	A3
Tucker	Howard J.	HJT	Partner	5/15/2007	Work with R. Ward and M. Ericson to determine further analysis required and information needed on Delphi cash tax calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Discuss due diligence report with J. Blank and H. Tucker	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Review 414(l) no deduction scenarios	1.2	\$750	\$900	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Work with H. Tucker and M. Ericson to determine further analysis required and information needed on Delphi cash tax calculations	1.3	\$750	\$975	A3
Ward	Richard D.	RDW	Executive Director	5/15/2007	Travel time roundtrip to New York from Atlanta to work through cash tax analysis with H. Tucker, M. Ericson and L. Piatt.	5.0	*\$375	\$1,875	A3
Blank Ericson	Jacob M.	JMB	Partner Manager	5/16/2007	Reviewing tax forecast models.	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	5/16/2007	Discussing technical issues with L. Piatt for memo purposes	0.4	\$550	\$220	A3
Ericson	Molly	ME	Manager	5/16/2007	Reviewing/analyzing schedules 13g/d filed since 12/31/06 for Sec. 382 purposes	1.1	\$550	\$605	A3
Ericson	Molly	ME	Manager	5/16/2007	Reviewing summary and transmitting updated model scenarios to attorneys	1.6	\$550	\$880	A3
Piatt	Lauren E.	LEP	Staff	5/16/2007	Begin preparation of memo for the client that explores the issues that the client needs to be aware of.	0.8	\$200	\$160	A3
Piatt	Lauren E.	LEP	Staff	5/16/2007	Pulled recent 13-ds and 13-gs for a 382 study.	1.2	\$200	\$240	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Strehlow	Val	VPS	Senior Manager	5/16/2007	Call with C. Tosto re Delphi-IRS meeting.	0.3	\$600	\$180	A3
Strehlow	Val	VPS	Senior Manager	5/16/2007	Review and respond to documents provided to IRS.	0.3	\$600	\$180	A3
Strehlow	Val	VPS	Senior Manager	5/16/2007	Pre-meeting call with Delphi tax executives regarding documents provided to IRS.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CTT	Partner	5/16/2007	Coordinate meeting related to professional fees	0.3	\$680	\$204	A3
Tosto	Cathy I.	CTT	Partner	5/16/2007	Review PwC due diligence report	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	5/16/2007	Reviewing tax forecast models.	3.6	\$750	\$2,700	A3
Ward	Richard D.	RDW	Executive Director	5/16/2007	Work on owner shift analysis.	0.4	\$750	\$300	A3
Ward	Richard D.	RDW	Executive Director	5/16/2007	Review 13D's	0.4	\$750	\$300	A3
Platt	Lauren E.	LEP	Staff	5/17/2007	Continued preparation of memo for the client that explores the issues that the client needs to be aware.	0.9	\$200	\$180	A3
Platt	Lauren E.	LEP	Staff	5/17/2007	Travel time from New York to Atlanta to participate in a group discussion that examined the status of this engagement.	1.7	\$100	\$170	A3
Tosto	Cathy I.	CTT	Partner	5/17/2007	Call with S. Gale regarding tax basis balance sheet and valuation issues	0.4	\$680	\$272	A3
Tosto	Cathy I.	CTT	Partner	5/17/2007	Discussion with D. Kelley related to NUBIL issues	0.4	\$680	\$272	A3
Tosto	Cathy I.	CTT	Partner	5/17/2007	Meet with J. McBride to discuss drafting of NUBIL valuation white paper	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	5/17/2007	Discuss valuation and tax basis issues with S. Gale and C. Tosto.	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	5/17/2007	Follow-up discussion with H. Tucker regarding valuation and tax basis issues.	0.4	\$750	\$300	A3
Ericson	Molly	ME	Manager	5/18/2007	Call with S. Gale, R. Ward and C. Tosto regarding tax basis balance sheets	0.3	\$550	\$165	A3
Platt	Lauren E.	LEP	Staff	5/18/2007	Drafting memo regarding 382 issues.	0.9	\$200	\$180	A3
Tucker	Howard J.	HJT	Partner	5/18/2007	Reviewing open items related to cash tax model.	1.6	\$750	\$1,200	A3
Blank	Jacob M.	JMB	Partner	5/21/2007	Weekly status call with R. Ward, H. Tucker, M. Ericson, Skadden, J. Whitson and S. Gale.	0.6	\$750	\$450	A3
Ericson	Molly	ME	Manager	5/21/2007	Weekly status call with R. Ward, H. Tucker, J. Blank, Skadden, J. Whitson and S. Gale.	0.2	\$550	\$110	A3
Tosto	Cathy I.	CTT	Partner	5/21/2007	Discuss NUBIL/382 issue with D. Kelley	0.3	\$680	\$204	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosio	Cathy I.	CT	Partner	5/21/2007	Discussion with T. Tamer related to NUBIL valuation issue.	0.2	\$680	\$136	A3
Tosio	Cathy I.	CT	Partner	5/21/2007	Follow-up with M. Erickson related to NUBIL model	0.2	\$680	\$136	A3
Ward	Richard D.	RDW	Executive Director	5/21/2007	Weekly status call with attorneys, the Company, H. Tucker, J. Blank, and M. Ericson	0.3	\$750	\$225	A3
Ward	Richard D.	RDW	Executive Director	5/21/2007	Discussion with S. Gale regarding various issues including status of tax basis balance sheet work and valuations	0.8	\$750	\$600	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	5/22/2007	Call with C. Tosio, D. Kelley & H. Tucker re NUBIL issue, tax basis balance sheet & next steps.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	5/22/2007	Review slides from D. Kelley.	1.1	\$600	\$660	A3
Platt	Lauren E.	LEP	Staff	5/22/2007	Completion of researching the effects of section 382 on Delphi's NOL's after its emergence from bankruptcy.	2.4	\$200	\$480	A3
Platt	Lauren E.	LEP	Staff	5/22/2007	Completion of memo that explores the tax effects on the company's NOL's after it emerges from bankruptcy.	3.4	\$200	\$680	A3
Platt	Lauren E.	LEP	Staff	5/22/2007	Begin drafting memo that discusses the tax issues related to section 382 and the company's NOL's.	3.7	\$200	\$740	A3
Strehlow	Val	VPS	Senior Manager	5/22/2007	Call with C. Tosio and Delphi personnel in preparation for 5/25 meeting/call with IRS.	0.3	\$600	\$180	A3
Strehlow	Val	VPS	Senior Manager	5/22/2007	Review of file materials in preparation for 5/25 meeting/call with IRS.	0.3	\$600	\$180	A3
Tosio	Cathy I.	CT	Partner	5/22/2007	Review outline of bankruptcy tax issues	0.3	\$680	\$204	A3
Tosio	Cathy I.	CT	Partner	5/22/2007	Conference call with V. Strehlow, M. Rozycki and S. Gale in preparation of meeting with IRS.	0.4	\$680	\$272	A3
Tosio	Cathy I.	CT	Partner	5/22/2007	Conference call with D. Kelley, J. McBride, and H. Tucker to discuss critical needs for bankruptcy tax planning	0.6	\$680	\$408	A3
Tosio	Cathy I.	CT	Partner	5/22/2007	Conference call with V. Strehlow to prepare for meeting with IRS.	0.6	\$680	\$408	A3
Tosio	Cathy I.	CT	Partner	5/22/2007	Conference call with D. Kelley and J. McBride related to review and comments/revisions to presentation materials addressing bankruptcy emergence tax planning	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review bankruptcy emergence tax planning presentation and make comments/revisions.	0.9	\$680	\$612	A3
Tosto	Cathy I.	CIT	Partner	5/22/2007	Review latest version of NOL/382/NUBIL model	1.4	\$680	\$952	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Reviewing 382 issues.	1.1	\$750	\$825	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Conference call with D. Kelley, J. McBride, and C. Tosto to discuss critical needs for bankruptcy tax planning	0.6	\$750	\$450	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Reviewing recent PLR and potential impact on Delphi.	1.1	\$750	\$825	A3
Tucker	Howard J.	HJT	Partner	5/22/2007	Call with R. Ward, M. Ericson and Skadden regarding 382 related issues.	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	5/22/2007	Review recent Sec 382 change date plr, consider impact on Delphi's emergence plan	1.1	\$750	\$825	A3
Ericson	Molly	ME	Manager	5/23/2007	Follow-up 382 discussion with R. Ward	0.2	\$550	\$110	A3
Ericson	Molly	ME	Manager	5/23/2007	Preparing and submitting tax model scenarios to D. Kelley	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/23/2007	Call with R. Ward, H. Tucker and Skadden regarding 382 related issues.	0.8	\$550	\$440	A3
Piatt	Lauren E.	LEP	Staff	5/23/2007	Revisions to the 382 memo.	2.1	\$200	\$420	A3
Tosto	Cathy I.	CIT	Partner	5/23/2007	Call with H. Tucker, D. Kelley and R. Ward related to NUBIL analysis	0.6	\$680	\$408	A3
Tosto	Cathy I.	CIT	Partner	5/23/2007	Prepare for meeting with IRS to discuss tax deduction for professional fees in bankruptcy	1.3	\$680	\$884	A3
Tucker	Howard J.	HJT	Partner	5/23/2007	Call with Gross, Sensenbrenner, Feinberg, R. Ward and M. Ericson regarding 382 (recent 13Gs/Ds, recent plr, etc.)	1.6	\$750	\$1,200	A3
Tucker	Howard J.	HJT	Partner	5/23/2007	Call with D. Kelley, H. Tucker and C. Tosto regarding tax accounting issues, tax basis balance sheets	0.7	\$750	\$525	A3
Ward	Richard D.	RDW	Executive Director	5/23/2007	Call with D. Kelley, H. Tucker and C. Tosto regarding tax accounting issues, tax basis balance sheets	0.8	\$750	\$600	A3
Ward	Richard D.	RDW	Executive Director	5/23/2007	Call with Gross, Sensenbrenner, Feinberg, H. Tucker and J. Ericson regarding 382 (recent 13Gs/Ds, recent plr, etc.)	1.6	\$750	\$1,200	A3
Ericson	Molly	ME	Manager	5/24/2007	Reviewing technical memo	2.1	\$550	\$1,155	A3
Tosto	Cathy I.	CIT	Partner	5/24/2007	Review PwC due diligence report	0.2	\$680	\$136	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	5/24/2007	Debrief with D. Kelley related to NUBIL discussions with J. Whitson	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	5/24/2007	Call with J. Whitson, R. Ward and D. Kelley regarding tax basis balance sheets and valuation issues	1.2	\$750	\$900	A3
Tucker	Howard J.	HJT	Partner	5/24/2007	Delphi - discussion regarding NUBIL	0.9	\$750	\$675	A3
Ward	Richard D.	RDW	Executive Director	5/24/2007	Call with J. Whitson, H. Tucker and D. Kelley regarding tax basis balance sheets and valuation issues	1.2	\$750	\$900	A3
Strehlow	Val	VPS	Senior Manager	5/25/2007	Call with C. Tosto, IRS personnel, and Delphi personnel re Chapter 11 professional fee tax treatment	1.8	\$600	\$1,080	A3
Tosto	Cathy I.	CIT	Partner	5/25/2007	Preparation for meeting with IRS	1.9	\$680	\$1,292	A3
Tosto	Cathy I.	CIT	Partner	5/25/2007	Meeting with IRS related to deductibility of professional fees	2.9	\$680	\$1,972	A3
Ericson	Molly	ME	Manager	5/29/2007	Planning/status discussion with R. Ward.	0.3	\$550	\$165	A3
Ericson	Molly	ME	Manager	5/29/2007	Weekly status call with J. Whitson, S. Gale, M. Lewis, R. Ward, and Skadden	0.3	\$550	\$165	A3
Kelley	Daniel F.	DFK	Partner	5/29/2007	Review and discussion of management presentation on bankruptcy tax issues	2.1	\$680	\$1,428	A3
Tosto	Cathy I.	CIT	Partner	5/29/2007	Discuss with T. Wetherington protocol within IRS to engage in conversations with National office related to professional fee controversy	0.4	\$680	\$272	A3
Ward	Richard D.	RDW	Executive Director	5/29/2007	Weekly status update call with Skadden and Company tax department	0.6	\$750	\$450	A3
Kelley	Daniel F.	DFK	Partner	5/30/2007	Review and discussion of management presentation on bankruptcy tax issues	1.1	\$680	\$748	A3
Tosto	Cathy I.	CIT	Partner	5/30/2007	Discuss with H. Tucker data needs for NUBIL analysis	0.4	\$680	\$272	A3
Berard	Peter	PB	Manager	5/31/2007	Conference call with S. Gale regarding appropriate sourcing of severance payments with regard to New York income tax withholding.	1.0	\$550	\$550	A3
Kelley	Daniel F.	DFK	Partner	5/31/2007	Discussion with R. Ward on Delphi bankruptcy calculations	2.1	\$680	\$1,428	A3

A3 Project Subtotal: 135.0
 * Billed at 1/2 of hourly billing rate \$80,592

Tax International - A3

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Mukhtar	Mark J.	MJM	Partner	5/2/2007	Call w/ B. Sparks to discuss step plan.	0.8	\$680	\$544	A3
Keown	Karen M.	KMK	Senior Manager	5/3/2007	Organize client meeting with B. Sparks	0.3	\$600	\$180	A3
Mukhtar	Mark J.	MJM	Partner	5/4/2007	Update step plan.	1.3	\$680	\$884	A3
Baier	Simone	SB	Senior	5/7/2007	Coordination with Polish, Mexican, Brazilian and German team to arrange meeting on May 14.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	5/8/2007	Draft agenda for Delphi meeting on May 14.	0.6	\$450	\$270	A3
Maksymczak	Agnieszka	AM	Manager	5/8/2007	Review of the Polish step plan in preparation for the conference call on May 14.	1.1	\$650	\$715	A3
Mukhtar	Mark J.	MJM	Partner	5/8/2007	Review step plan to determine drivers.	1.5	\$680	\$1,020	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/9/2007	Review of the Polish step plan in preparation for the conference call on May 14.	3.9	\$650	\$2,535	A3
Baier	Simone	SB	Senior	5/10/2007	Correspondence with foreign office regarding meeting on May 14th (circulate step plan).	1.1	\$450	\$495	A3
Baier	Simone	SB	Senior	5/10/2007	Review step plan to check which points can be updated.	1.3	\$450	\$585	A3
Baier	Simone	SB	Senior	5/10/2007	Prepare email to E&Y Germany pointing out points that have to be updated on step plan.	0.6	\$450	\$270	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/10/2007	Review of the Polish step plan in preparation for the conference call May 14.	1.2	\$650	\$780	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/11/2007	Review of the Polish step plan in preparation for the conference call on May 14.	3.8	\$650	\$2,470	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier to discuss Brazilian restructuring steps.	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier regarding introduction and discussion on next steps.	0.9	\$450	\$405	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$450	\$450	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$450	\$630	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Baier	Simone	SB	Senior	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Polish restructuring steps.	1.7	\$450	\$765	A3
Baier	Simone	SB	Senior	5/14/2007	Conference call with A. Maksymczak to discuss Polish restructuring steps.	0.7	\$450	\$315	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier to discuss Brazilian restructuring steps.	0.6	\$750	\$450	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$750	\$225	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$750	\$750	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$750	\$300	A3
Huysmans	Serge	SH	Partner	5/14/2007	Preparation for meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier including review of step-plans.	1.6	\$750	\$1,200	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$750	\$1,050	A3
Huysmans	Serge	SH	Partner	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$750	\$600	A3
Huysmans	Serge	SH	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier regarding introductions and to discuss next steps.	3.3	\$750	\$2,475	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/14/2007	Conference call re Polish step plan	2.9	\$650	\$1,885	A3
Menger	Jorg	JM	Partner	5/14/2007	Review RETT planning and consider whether partnership exemptions are available for Holdco KG	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting w/ B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss next steps.	0.9	\$680	\$612	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting in with B. Sparks, M. Mukhtar, S. Huysmans and S. Baier regarding Brazilian restructuring steps.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with G. Mendes to discuss Brazilian restructuring steps.	0.3	\$680	\$204	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss German restructuring steps.	1.0	\$680	\$680	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with J. Menger to discuss German restructuring steps.	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Mexican restructuring steps.	1.4	\$680	\$952	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with M. Becka and E. Rios to discuss Mexican restructuring steps.	0.8	\$680	\$544	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Meeting with B. Sparks, S. Snell, M. Mukhtar, S. Huysmans and S. Baier to discuss Polish restructuring steps.	1.7	\$680	\$1,156	A3
Mukhtar	Mark J.	MJM	Partner	5/14/2007	Conference call with A. Maksymczak to discuss Polish restructuring steps.	0.7	\$680	\$476	A3
Slier	Klaus	KS	Senior Manager	5/14/2007	Research and prepare for conf call re: international restructuring	2.8	\$650	\$1,820	A3
Baier	Simone	SB	Senior	5/16/2007	Discussions with A. Preisig regarding Swiss tax consequences	0.5	\$450	\$225	A3
Baier	Simone	SB	Senior	5/16/2007	Review of step plan sent by B. Sparks	2.3	\$450	\$1,035	A3
Preisig	Alfred W.	AWP	Senior Manager	5/16/2007	Discussions with S. Baier regarding Swiss tax consequences	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	5/17/2007	Circulate step plan for foreign comments	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/17/2007	Check Polish and German comments and circulate revised macro step plan to B. Sparks	0.7	\$450	\$315	A3
Huysmans	Serge	SH	Partner	5/17/2007	Review of latest amended step-plan sent to B. Sparks on 5/17/07.	0.6	\$750	\$450	A3
Maksymczak	Agnieszka	AM	Senior Manager	5/17/2007	Review of the Polish work plan sent by S. Baier on May 17	1.1	\$650	\$715	A3
Preisig	Alfred W.	AWP	Senior Manager	5/17/2007	Call with S. Huysmans re use of Switzerland for Mexico reorganization	0.4	\$650	\$260	A3
Slier	Klaus	KS	Senior Manager	5/17/2007	Prepare for conference call re: international restructuring, including review of updated step plan	1.0	\$650	\$650	A3
Baier	Simone	SB	Senior	5/18/2007	Call with B. Sparks re: international restructuring	0.2	\$450	\$90	A3
Baier	Simone	SB	Senior	5/18/2007	Preparation of contact list and coordination with E&Y Germany, and Poland	0.9	\$450	\$405	A3
Mukhtar	Mark J.	MJM	Partner	5/18/2007	Review updated Delphi workplan	0.9	\$680	\$612	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Preisig	Alfred W.	AWP	Senior Manager	5/21/2007	Review Swiss requirements of tax neutral roll-over for share exchange	0.6	\$650	\$390	A3
Baier	Simone	SB	Senior	5/22/2007	Update of Mexican step plan	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/22/2007	Review of Brazilian comments on slides, circulate to group accordingly.	0.9	\$450	\$405	A3
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call with Becker re: Mexico Planning.	0.6	\$680	\$408	A3
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call w/ G. Mendes re: Brazil planning	0.4	\$680	\$272	A3
Mukhtar	Mark J.	MJM	Partner	5/22/2007	Call w/ A. Voortman regarding status update.	0.5	\$680	\$340	A3
Baier	Simone	SB	Senior	5/23/2007	Analysis of Mexican steps to mitigate IWHHT and recapture.	0.4	\$450	\$180	A3
Baier	Simone	SB	Senior	5/23/2007	Discussion with S. Huysmans regarding Mexican steps to mitigate IWHHT and recapture.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/23/2007	Conf call with M. Mukhtar, S. Huysmans, and E. Rios to discuss Mexican debt push down steps	0.8	\$450	\$360	A3
Baier	Simone	SB	Senior	5/23/2007	Conference call with S. Huysmans and A. Preisig to discuss Swiss tax consequences triggered by Mexican debt push-down steps	0.8	\$450	\$360	A3
Huysmans	Serge	SH	Partner	5/23/2007	Conference call with S. Baier and A. Preisig to discuss consequences of proposed Mexican planning and follow-up review of plan.	0.7	\$750	\$525	A3
Huysmans	Serge	SH	Partner	5/23/2007	Conference call with S. Baier, M. Mukhtar and E. Rios to discuss consequences of proposed Mexican planning and follow-up review of plan.	1.3	\$750	\$975	A3
Menger	Jorg	JM	Partner	5/23/2007	German step plan discussion with S. Huysmans.	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/23/2007	Call w/ E. Rios, S. Baier and S. Huysmans re: Mexico.	0.9	\$680	\$612	A3
Preisig	Alfred W.	AWP	Senior Manager	5/23/2007	Discuss Swiss-Mexico planning with S. Huysmans and S. Baier	0.9	\$650	\$585	A3
Baier	Simone	SB	Senior	5/24/2007	Conf call with R. Kroneman, G. Groen, S. Huysmans to discuss Dutch tax consequences of Mexican steps	0.9	\$450	\$405	A3
Baier	Simone	SB	Senior	5/24/2007	Prepare updated step plan considering discussions with Dutch Desk and E&Y Mexico, circulate step plan to the group for comments accordingly.	2.3	\$450	\$1,035	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Bleeker	Alderik	AB	Manager	5/24/2007	Discuss Mexican cap gains planning with R. Kroneman.	1.1	\$550	\$605	A3
Bleeker	Alderik	AB	Manager	5/24/2007	Review prel. step plan prepared by S. Baier.	1.8	\$550	\$990	A3
Bleeker	Alderik	AB	Manager	5/24/2007	Discuss share premium with S. Huysmans.	1.2	\$550	\$660	A3
Groen	Gerrit	GG	Senior Manager	5/24/2007	Discussion with S. Huysmans on leverage Mexico	0.8	\$650	\$520	A3
Huysmans	Serge	SH	Partner	5/24/2007	Meeting with Dutch Desk and S. Baier to discuss Dutch tax consequences of proposed Mexican planning and follow-up review of plan.	1.8	\$750	\$1,350	A3
Kroneman	Ratna	RK	Manager	5/25/2007	Discussion with A. Bleeker regarding Mexican capital gains taxation and option to use Netherlands	1.0	\$550	\$550	A3
Bleeker	Alderik	AB	Manager	5/29/2007	Research and prepare for conf call re: Mexican capital gains planning	1.7	\$550	\$935	A3
Huysmans	Serge	SH	Partner	5/29/2007	Review of revised Mexican step-plan.	1.6	\$750	\$1,200	A3
Baier	Simone	SB	Senior	5/30/2007	Call with M. Mukhtar regarding Mexican steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/30/2007	Coordination with S. Huysmans regarding Mexican steps.	0.3	\$450	\$135	A3
Baier	Simone	SB	Senior	5/30/2007	Update slides for Brazil and Mexico	1.4	\$450	\$630	A3
Keown	Karen M.	KMK	Senior Manager	5/30/2007	Call with A. Voortman and M. Mukhtar to discuss next steps for Delphi proposed restructuring - including follow-up on local country planning in Germany, Poland, Mexico and Brazil.	0.3	\$600	\$180	A3
Baier	Simone	SB	Senior	5/31/2007	Schedule conf call re: Delphi local country planning. (Confirm availability of team members).	0.6	\$450	\$270	A3
Baier	Simone	SB	Senior	5/31/2007	Circulate updated step plan to Mexico, Brazil and Poland	1.2	\$450	\$540	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Review step plan and insert Dutch tax comments.	1.3	\$550	\$715	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Discussion with R. Kroneman regarding step plan.	1.2	\$550	\$660	A3
Bleeker	Alderik	AB	Manager	5/31/2007	Review case law re part exemption and service fee and high level check NL/U.S. LOB provision	1.3	\$550	\$715	A3
Huysmans	Serge	SH	Partner	5/31/2007	Review and respond to e-mail regarding revised Mexican step-plan.	0.3	\$750	\$225	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huymans	Serge	SH	Partner	5/31/2007	Follow-up call with S. Baier on action items related to Mexican step-plan.	0.4	\$750	\$300	A3
Kroneman	Ratna	RK	Manager	5/31/2007	Review and discuss Dutch tax considerations.	1.2	\$550	\$660	A3
Kroneman	Ratna	RK	Manager	5/31/2007	Review case law re service fee for bv2 and high level analysis w/it free exit and preliminary check lob position.	0.4	\$550	\$220	A3
Menger	Jorg	JM	Partner	5/31/2007	Preparation of email regarding German REIT, KG vs. GmbH, and REIT exemption	1.2	\$750	\$900	A3
Mukhtar	Mark J.	MJM	Partner	5/31/2007	Conf. call w/ A. Voortman re: status	0.5	\$680	\$340	A3
Bleeker	Aldertik	AB	Manager	6/1/2007	Review step plan and insert Dutch tax comments.	1.1	\$550	\$605	A3
Bleeker	Aldertik	AB	Manager	6/1/2007	Discussion with R. Kroneman regarding step plan.	1.6	\$550	\$880	A3
Bleeker	Aldertik	AB	Manager	6/1/2007	Review case law re part exemption and service fee and high level check NL/U.S. LOB provision	1.2	\$550	\$660	A3
Kroneman	Ratna	RK	Manager	6/1/2007	Review and discuss Dutch tax considerations with A. Bleeker	1.6	\$550	\$880	A3
Kroneman	Ratna	RK	Manager	6/1/2007	Review case law re service fee for bv2 and high level analysis w/it free exit and preliminary check lob position.	0.8	\$550	\$440	A3
Menger	Jorg	JM	Partner	6/1/2007	Review step plan and German REIT regulations.	0.5	\$750	\$375	A3
Menger	Jorg	JM	Partner	6/1/2007	Respond to questions from M. Burkert re: step plan.	0.3	\$750	\$225	A3
Mukhtar	Mark J.	MJM	Partner	6/1/2007	Delphi Int'l discussion w/ B. Sparks re: International restructuring.	0.6	\$680	\$408	A3
A3 Project Subtotal:						<u>104.5</u>		<u>\$62,969</u>	
A3 Project Total:						<u>239.5</u>		<u>\$143,561</u>	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Correspondence with B. Hamblin regarding April T&E.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Preparation of April Access database for bankruptcy billing process.	0.7	\$140	\$98	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Update MASTER Employees and MASTER Code Combo for April invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	4/30/2007	Begin formatting April time and expense download for invoice preparation.	1.7	\$140	\$238	
Tosto	Cathy I.	CIT	Partner	4/30/2007	Preparation of April fee accrual info for client	0.4	\$575	\$230	
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Distribution of March invoice to D. Sherbin and B. Thelen.	0.5	\$140	\$70	
Aquino	Heather	HRA	Client Serving Associate	5/1/2007	Work on April invoice.	2.3	\$140	\$322	
Hegelmann	Julie Ann	JAH	Associate Senior	5/1/2007	Accumulation of information related to preparation of fee application.	2.0	\$300	\$600	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Research Bankruptcy Court docket per J. Shepard and S. Shekell.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Discussion with K. Asher and B. Ingles regarding Delphi Connections Check status and next steps.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	5/2/2007	Work on April invoice.	0.9	\$140	\$126	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Revisions to Delphi connections check matrix	0.2	\$100	\$20	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Participation on conference call with H. Aquino relating to Delphi Bankruptcy connections check.	0.9	\$100	\$90	
Ingles	Beatrice	BI	Client Serving Associate	5/2/2007	Update connections check matrix with relevant information.	0.6	\$100	\$60	
Pikos	Matthew C.	MCP	Senior Associate	5/2/2007	Accumulation of information related to preparation of fee application.	0.2	\$250	\$50	
Chamorro	Destiny D.	DDC	Staff	5/3/2007	Accumulation of information related to preparation of fee application.	0.4	\$220	\$88	
Smith	Carolyn E.	CES	Staff	5/3/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Correspondence with B. Ingles regarding Delphi Automotive/Non-Respondent Connections.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Obtain information related to connections check for K. Asher's follow-up.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/4/2007	Accumulation of information related to preparation of fee application.	1.3	\$140	\$182	
Ciungu	Roxana M.	RMC	Associate Staff	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Ingles	Beatrice	BI	Client Serving Associate	5/4/2007	Revisions to Delphi Connections check matrix. (delegate-resend survey's to non respondents).	1.4	\$100	\$140	
Krabill	Aaron J.	AJK	Senior Manager	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	5/4/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Pedersen	Erik	EP	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.3	\$250	\$75	
Rothmund	Mario Valentin	MVR	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Schwandt	Lisa N.	LNS	Staff	5/4/2007	Accumulation of information related to preparation of fee application.	0.5	\$140	\$70	
Sheckell	Steven F.	SFS	Partner	5/4/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Simpson	Emma-Rose S.	ESS	Staff	5/4/2007	Accumulation of information related to preparation of fee application.	1.0	\$220	\$220	
Stille	Mark Jacob	MJS	Senior	5/4/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Correspondence regarding information required for affidavit preparation per M. Hoshbach.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Correspondence with individuals regarding Delphi Reclasses related to the April invoice.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Review of revised Delphi connections check and provide comments accordingly.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	5/9/2007	Work on April invoice.	1.2	\$140	\$168	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Communication with M. Hatzfeld regarding M. Fitzpatrick's April Time Descriptions related to Catalyst.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with B. Hamblin regarding Delphi Time Download for April invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with J. Simon regarding Exhibit A to the audit letter for affidavit preparation.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Correspondence with individuals regarding April Time Descriptions.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/10/2007	Work on April invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Correspondence regarding status of Delphi connections check.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/11/2007	Work on April invoice.	2.1	\$140	\$294	
Boehm	Michael J.	MJB	Associate Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.5	\$330	\$165	
Chammaro	Destiny D.	DDC	Staff	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Krabill	Aaron J.	AJK	Senior Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$470	\$376	
Marold	Erick W.	EWM	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pedersen	Erk	EP	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Ranney	Amber C.	ACR	Senior	5/11/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Schwandt	Lisa N.	LNS	Staff	5/11/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Aquino	Heather	HRA	Client Serving Associate	5/12/2007	Work on April invoice in preparation for N. Miller's review.	2.1	\$140	\$294	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/14/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$141	
Kearns	Matthew R.	MRK	Senior	5/14/2007	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rothmund	Mario Valentin	MVR	Senior	5/14/2007	Accumulation of information related to preparation of fee application.	1.1	\$250	\$275	
Asher Rothmund	Kevin F. Mario Valentin	KFA MVR	Partner Senior	5/17/2007 5/17/2007	Completion of the connections check Accumulation of information related to preparation of fee application.	1.6 0.7	\$770 \$250	\$1,232 \$175	
Aquino	Heather	HRA	Client Serving Associate	5/18/2007	Correspondence with J. Simon and K. Asher regarding finalization of affidavit for Court filing.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/18/2007	Correspondence with B. Ingles and K. Asher regarding finalization of connections check.	0.6	\$140	\$84	
Asher	Kevin F.	KFA	Partner	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$770	\$616	
Asher Boehm	Kevin F. Michael J.	KFA MJB	Partner Manager	5/18/2007 5/18/2007	Completion of the connections check Accumulation of information related to preparation of fee application.	2.4 0.7	\$770 \$330	\$1,848 \$231	
Ciungu	Roxana M.	RMC	Staff	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Hornet	Kevin John	KJH	Staff	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Ingles	Beatrice	BI	Client Serving Associate	5/18/2007	Call with K. Asher and H. Aquino relating to the finalization of the Delphi Automotive Connections Check/Update to the matrix etc.	0.9	\$100	\$90	
Krabill	Aaron J.	AJK	Senior Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$470	\$329	
Marold	Erick W.	EWMA	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$330	\$231	
Pacella	Shannon M.	SNP	Manager	5/18/2007	Accumulation of information related to preparation of fee application.	0.5	\$330	\$165	
Ranney	Amber C.	ACR	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Sheckell	Steven F.	SFS	Partner	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Tau	King-Size	KST	Senior	5/18/2007	Accumulation of information related to preparation of fee application.	0.8	\$275	\$220	
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence with J. Simon, etc. regarding affidavit status.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Correspondence regarding Delphi connections check status.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/21/2007	Begin sorting of Delphi invoices.	1.7	\$140	\$238	
Asher	Kevin F.	KFA	Associate Partner	5/21/2007	Completion of the conflicts check and review of the court related filings	1.8	\$770	\$1,386	
Ingles	Beatrice	BI	Client Serving Associate	5/21/2007	Review responses of Connections Check/Update matrix accordingly	3.1	\$100	\$310	
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Correspondence with K. Asher and B. Ingles regarding Delphi connections check status.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/22/2007	Discussion with S. Sheckell, K. Asher, and J. Simon regarding affidavit revisions.	0.8	\$140	\$112	
Asher	Kevin F.	KFA	Partner	5/22/2007	Completion of the conflicts check and review of the court related filings	2.3	\$770	\$1,771	
Ingles	Beatrice	BI	Client Serving Associate	5/22/2007	Review responses of Connections Check/Update matrix accordingly	2.0	\$100	\$200	
Miller	Nicholas S.	NSM	Manager	5/22/2007	Review of the invoice for time incurred in April 2007.	2.2	\$330	\$726	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with S. Sheckell and J. Simon regarding Signature Page - Delphi Audit Engagement Letter for filing of affidavit.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with A. Menth and J. Simon regarding E&Y/Delphi Signed Affidavit.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Correspondence with N. Miller regarding April billing matters.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Discussion with M. Hatzfeld regarding April billing matters.	0.4	\$140	\$56	
Aquino	Heather	HRA	Client Serving Associate	5/23/2007	Work on revisions to April invoice.	2.6	\$140	\$364	
Clarke Ericson	Hayley L. Molly	HLC ME	Staff Manager	5/23/2007	Review and revise May invoice for H. Aquino. April invoice revisions.	0.3	\$220	\$66	
Hegelmann	Julie Ann	JAH	Senior	5/23/2007	Preparation of e-mail to D. Kelley re: description of activities for April invoice.	0.1	\$300	\$30	
Hegelmann	Julie Ann	JAH	Senior	5/23/2007	Preparation of email to C. Tosio regarding billing summary for review.	0.1	\$300	\$30	
Hegelmann Miller	Julie Ann Nicholas S.	JAH NSM	Senior Manager	5/23/2007	Review April billing	0.2	\$300	\$60	
				5/23/2007	Review of the invoice for time incurred in April 2007.	0.6	\$330	\$198	
Sheckell	Steven F.	SFS	Partner	5/23/2007	Accumulation of information related to preparation of fee application.	0.8	\$575	\$460	
Stille	Mark Jacob	MJS	Senior	5/23/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Tosio Aquino	Cathy I. Heather	CTT HRA	Partner Client Serving Associate	5/23/2007	Review April billing	0.4	\$575	\$230	
				5/24/2007	Correspondence with B. Hamblin regarding updated outstanding invoice payment schedule (including holdback amounts).	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Correspondence with J. Buser regarding audit billing rates approved by the Bankruptcy Court.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Discussion with S. Sheckell and J. Simon regarding affidavit filing.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Accumulation of information related to preparation of fee application.	1.1	\$140	\$154	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on April expenses for N. Miller's review.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/24/2007	Work on revisions to April invoice.	1.8	\$140	\$252	
Asher	Kevin F.	KEA	Partner	5/24/2007	Completion of the conflicts check and review of the court related filings	1.1	\$770	\$847	
Asher	Kevin F.	KEA	Partner	5/24/2007	Accumulation of information related to preparation of fee application.	1.2	\$770	\$924	
Ciungu	Roxana M.	RMC	Staff	5/24/2007	Accumulation of information related to preparation of fee application.	0.6	\$140	\$84	
Kearns	Mathew R.	MRK	Senior	5/24/2007	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Keown	Karen M.	KMK	Senior Manager	5/24/2007	Review and revise international tax billing for April.	0.7	\$600	\$420	
Pacella	Shannon M.	SMP	Manager	5/24/2007	Accumulation of information related to preparation of fee application.	0.9	\$330	\$297	
Krabill	Aaron J.	AJK	Senior Manager	5/25/2007	Accumulation of information related to preparation of fee application.	0.6	\$470	\$282	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with N. Miller regarding review of April invoice summary for the Company.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with N. Miller regarding status of Delphi April 07 invoice.	0.2	\$140	\$28	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Preparation of April invoice summary for the Company per S. Sheckell.	0.9	\$140	\$126	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Correspondence with J. Simon, K. Asher and S. Sheckell regarding status of Delphi - E&Y Filing.	1.3	\$140	\$182	
Aquino	Heather	HRA	Client Serving Associate	5/29/2007	Revisions to Delphi April 07 invoice per S. Sheckell and K. Keown.	1.9	\$140	\$266	
Asher	Kevin F.	KEA	Partner	5/29/2007	Completion of engagement letter affidavit	1.7	\$770	\$1,309	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Correspondence with B. Hamblin regarding April invoice.	0.2	\$140	\$28	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Revise April Invoice Summary per N. Miller.	0.3	\$140	\$42	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Coordination of signing/filing of Delphi/E&Y affidavit.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Foot April invoice for finalization.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of billing summary for April invoice.	0.7	\$140	\$98	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of timekeeper summary for April invoice.	1.1	\$140	\$154	
Aquino	Heather	HRA	Client Serving Associate	5/30/2007	Preparation of April invoice package for all interested parties.	1.7	\$140	\$238	
Krabill	Aaron J.	ALK	Senior Manager	5/30/2007	Accumulation of information related to preparation of fee application.	0.5	\$470	\$235	
Aquino	Heather	HRA	Client Serving Associate	5/31/2007	Correspondence with N. Miller regarding Delphi - April 07 Billing Summary.	0.2	\$140	\$28	
Tau	King-Size	KST	Associate Senior	5/31/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Aquino	Heather	HRA	Client Serving Associate	6/1/2007	Accumulation of information related to preparation of the fee application.	1.2	\$140	\$168	
Ciungu	Roxana M.	RMC	Staff	6/1/2007	Accumulation of information related to preparation of fee application.	0.8	\$140	\$112	
Hornet	Kevin John	KJH	Staff	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$220	\$132	
Marold	Erick W.	EWM	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Pacella	Shannon M.	SMP	Manager	6/1/2007	Accumulation of information related to preparation of fee application.	0.8	\$330	\$264	
Ranney	Amber C.	ACR	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Stille	Mark Jacob	MJS	Senior	6/1/2007	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:							108.7	\$30,050	